

FUNDS AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Don L. Ipson

House Sponsor: Robert M. Spendlove

LONG TITLE

General Description:

This bill updates existing trust accounts for compliance with Government Accounting Standards Board requirements and repeals contribution dependent accounts that have not received a sufficient level of contributions, together with those accounts' associated programs, where applicable.

Highlighted Provisions:

This bill:

- ▶ modifies fund definitions and descriptions;
- ▶ changes the fund type of certain trust or agency funds to comply with Government Accounting Standards Board requirements;
- ▶ repeals the Nurse Home Visiting Restricted Account and all statutory provisions related to the Nurse Home Visiting Pay-for-Success Program;
- ▶ repeals the Respite Care Assistance Fund;
- ▶ repeals the State Archives Fund;
- ▶ repeals the Public Lands Litigation Expendable Special Revenue Fund;
- ▶ repeals the Transportation of Veterans to Memorials Support Restricted Account, the Transportation of Veterans to Memorials Support Restricted Account Act, and the Transportation of Veterans special license plate; and
- ▶ repeals the Abortion Litigation Account.

Money Appropriated in this Bill:

None

Other Special Clauses:

30 This bill provides revisor instructions.

31 **Utah Code Sections Affected:**

32 AMENDS:

33 **9-6-503**, as last amended by Laws of Utah 2020, Chapter 419

34 **9-8-703**, as last amended by Laws of Utah 2014, Chapter 166

35 **11-8-3**, as last amended by Laws of Utah 2017, Chapter 363

36 **17-36-6**, as last amended by Laws of Utah 2014, Chapter 176

37 **19-6-402**, as last amended by Laws of Utah 2021, Chapter 202

38 **19-6-405.7**, as last amended by Laws of Utah 2014, Chapter 227

39 **19-6-409**, as last amended by Laws of Utah 2021, Chapter 202

40 **19-6-410.5**, as last amended by Laws of Utah 2021, Chapter 202

41 **19-6-411**, as last amended by Laws of Utah 2014, Chapter 227

42 **19-6-415**, as last amended by Laws of Utah 2021, Chapter 202

43 **40-6-19**, as last amended by Laws of Utah 2009, Chapter 344

44 **41-1a-418**, as last amended by Laws of Utah 2021, Chapters 219, 280, and 378

45 **41-1a-422**, as last amended by Laws of Utah 2021, Chapters 219, 280, and 378

46 **49-11-903**, as enacted by Laws of Utah 2019, Chapter 473

47 **51-5-4**, as last amended by Laws of Utah 2013, Chapter 400

48 **59-2-924.2**, as last amended by Laws of Utah 2018, Chapters 364 and 436

49 **59-2-926**, as last amended by Laws of Utah 2018, Chapters 415 and 456

50 **59-2-1601**, as last amended by Laws of Utah 2020, Chapter 447

51 **59-2-1602**, as last amended by Laws of Utah 2021, Chapter 367

52 **59-2-1603**, as last amended by Laws of Utah 2014, Chapter 270

53 **59-10-1312**, as renumbered and amended by Laws of Utah 2008, Chapter 389

54 **63A-3-109**, as enacted by Laws of Utah 2015, Chapter 162

55 **63A-3-205**, as last amended by Laws of Utah 2017, Chapters 56 and 345

56 **63B-1b-102**, as last amended by Laws of Utah 2019, Chapter 479

57 **63B-1b-202**, as last amended by Laws of Utah 2017, Chapter 345

- 58 **63C-4a-308**, as last amended by Laws of Utah 2021, Chapter 382
- 59 **63I-1-226**, as last amended by Laws of Utah 2021, Chapters 13, 50, 64, 163, 182, 234,
- 60 and 417
- 61 **63J-1-601**, as last amended by Laws of Utah 2021, Chapter 280
- 62 **63J-1-602.1**, as last amended by Laws of Utah 2021, Chapters 280, 382, 401, and 438
- 63 **63J-2-102**, as last amended by Laws of Utah 2020, Chapter 365
- 64 **63J-7-102**, as last amended by Laws of Utah 2018, Chapter 415
- 65 **67-4a-801**, as repealed and reenacted by Laws of Utah 2017, Chapter 371
- 66 **78B-22-102**, as last amended by Laws of Utah 2021, Chapters 228, 235, 262 and last
- 67 amended by Coordination Clause, Laws of Utah 2021, Chapter 262
- 68 **78B-22-404**, as last amended by Laws of Utah 2021, Chapter 228
- 69 **78B-22-454**, as last amended by Laws of Utah 2020, Chapter 371 and renumbered and
- 70 amended by Laws of Utah 2020, Chapter 392
- 71 **78B-22-455**, as renumbered and amended by Laws of Utah 2020, Chapter 392
- 72 **78B-22-501**, as last amended by Laws of Utah 2020, Chapter 392
- 73 **78B-22-701**, as renumbered and amended by Laws of Utah 2019, Chapter 326
- 74 REPEALS:
- 75 **26-63-101**, as enacted by Laws of Utah 2018, Chapter 430
- 76 **26-63-102**, as last amended by Laws of Utah 2019, Chapter 136
- 77 **26-63-201**, as enacted by Laws of Utah 2018, Chapter 430
- 78 **26-63-202**, as enacted by Laws of Utah 2018, Chapter 430
- 79 **26-63-203**, as enacted by Laws of Utah 2018, Chapter 430
- 80 **26-63-204**, as enacted by Laws of Utah 2018, Chapter 430
- 81 **26-63-301**, as last amended by Laws of Utah 2019, Chapter 136
- 82 **26-63-302**, as enacted by Laws of Utah 2018, Chapter 430
- 83 **26-63-303**, as enacted by Laws of Utah 2018, Chapter 430
- 84 **26-63-401**, as last amended by Laws of Utah 2019, Chapter 136
- 85 **26-63-402**, as last amended by Laws of Utah 2019, Chapter 136

- 86 **26-63-403**, as enacted by Laws of Utah 2018, Chapter 430
- 87 **26-63-501**, as enacted by Laws of Utah 2018, Chapter 430
- 88 **26-63-502**, as enacted by Laws of Utah 2018, Chapter 430
- 89 **26-63-503**, as enacted by Laws of Utah 2018, Chapter 430
- 90 **26-63-504**, as enacted by Laws of Utah 2018, Chapter 430
- 91 **26-63-601**, as renumbered and amended by Laws of Utah 2018, Chapter 430
- 92 **62A-1-119**, as last amended by Laws of Utah 2016, Chapter 168
- 93 **63A-12-109**, as last amended by Laws of Utah 2013, Chapter 400
- 94 **63C-4a-405**, as renumbered and amended by Laws of Utah 2019, Chapter 246
- 95 **71-14-101**, as enacted by Laws of Utah 2019, Chapter 213
- 96 **71-14-102**, as enacted by Laws of Utah 2019, Chapter 213
- 97 **76-7-317.1**, as last amended by Laws of Utah 2010, Chapter 278

99 *Be it enacted by the Legislature of the state of Utah:*

100 Section 1. Section **9-6-503** is amended to read:

101 **9-6-503. Arts and museums endowment funds.**

102 (1) Any Utah nonprofit arts or museum organization that meets the requirements
 103 described in this part may create an endowment fund into which there may be deposited money
 104 from the state fund.

105 (2) The principal of each endowment fund described in this section may not be
 106 expended by the qualifying organization and shall be held in perpetuity solely by the qualifying
 107 organization.

108 (3) Interest income earned on the amount in each endowment fund described in this
 109 section may be expended by the qualifying organization.

110 (4) The principal of each endowment fund described in this section shall be invested in
 111 accordance with Title 51, Chapter 7, State Money Management Act.

112 (5) If a qualifying organization that creates an endowment fund as described in this
 113 section receives:

114 (a) \$50,000 or more from the state fund, the money shall be administered by the
115 qualifying organization's professional management in accordance with generally accepted
116 accounting principles; or

117 (b) less than \$50,000 from the state fund, the money shall be placed in a state [~~trust and~~
118 ~~agency~~] fiduciary fund under the direction of the state treasurer, and the state treasurer shall
119 allocate interest income to the qualifying organization.

120 (6) If an endowment fund is under the direction of the state treasurer, the state treasurer
121 shall deduct administrative costs related to the endowment fund before allocating any interest
122 income to the qualifying organization.

123 Section 2. Section **9-8-703** is amended to read:

124 **9-8-703. History organization endowment funds.**

125 (1) (a) A qualifying organization may create an endowment fund into which there may
126 be deposited money from funds made available for that purpose.

127 (b) The principal of each endowment fund may not be expended by the qualifying
128 organization and shall be held in perpetuity solely by the qualifying organization or by the
129 Division of Finance on behalf of the qualifying organization.

130 (c) Only interest income earned on the amount in each endowment fund may be
131 expended by the qualifying organization.

132 (d) The principal of each endowment fund shall be invested in accordance with Title
133 51, Chapter 7, State Money Management Act.

134 (2) (a) An endowment fund shall be administered in accordance with generally
135 accepted accounting principles by professional endowment management personnel.

136 (b) If no professional endowment management personnel is available to the qualifying
137 organization, the qualifying organization shall place the endowment fund in a state [~~trust and~~
138 ~~agency~~] fiduciary fund administered by the Division of Finance.

139 (3) If an endowment fund is administered by the Division of Finance:

140 (a) the Division of Finance shall allocate interest income to the qualifying organization
141 annually; and

142 (b) the costs for the administration shall be deducted from the interest income before
143 allocations of interest income may be made to the qualifying organization by the Division of
144 Finance.

145 Section 3. Section 11-8-3 is amended to read:

146 **11-8-3. Department of Environmental Quality to negotiate loans for sewage**
147 **facilities.**

148 (1) The Department of Environmental Quality may negotiate loans from the Retirement
149 Systems Fund, State Land Principal Fund, or any state [~~trust and agency~~] fiduciary fund which
150 has sums available for loaning, as these funds are defined in Title 51, Chapter 5, Funds
151 Consolidation Act, not to exceed \$1,000,000 in any fiscal year for the purposes of providing
152 the funding for the loans provided for in Section 11-8-2.

153 (2) The terms of any borrowing and repayment shall be negotiated between the
154 borrower and the lender consistent with the legal duties of the lender.

155 Section 4. Section 17-36-6 is amended to read:

156 **17-36-6. Required funds and accounts.**

157 (1) In its system of accounts, each county shall maintain the following funds or account
158 groups that are appropriate to its needs:

159 (a) a county general fund;

160 (b) special revenue funds;

161 (c) debt service funds to account for the retirement of general obligation bonds or other
162 long-term indebtedness including the payment of interest;

163 (d) capital project funds, as required to account for the application of proceeds from the
164 sale of general obligation bonds or other general long-term debt, or funds derived from other
165 sources, to the specific purposes for which they are authorized;

166 (e) a separate fund for each utility or enterprise such as an airport fund, a sewer fund, a
167 water fund, or other similar funds;

168 (f) intragovernmental service funds;

169 (g) [~~trust and agency~~] fiduciary funds such as a cemetery perpetual-care fund or a

170 retirement fund;

171 (h) a separate fund for each special improvement district, which shall be known as a
172 special assessment fund;

173 (i) a ledger or group of accounts to record the details relating to the general fixed assets
174 of the county;

175 (j) a ledger or group of accounts to record the details relating to the general obligation
176 bonds or other long-term indebtedness of the county;

177 (k) municipal services fund as required in Section 17-36-9; and

178 (l) any other funds for special purposes required or established under the uniform
179 system of budgeting, accounting, and reporting.

180 (2) The county shall classify the funds and account groups established under the
181 authority of this section according to the uniform procedures established by this chapter.

182 Section 5. Section 19-6-402 is amended to read:

183 **19-6-402. Definitions.**

184 As used in this part:

185 (1) "Abatement action" means action taken to limit, reduce, mitigate, or eliminate:

186 (a) a release from a petroleum storage tank; or

187 (b) the damage caused by that release.

188 (2) "Aboveground petroleum storage tank" means a storage tank that is, by volume,
189 less than 10% buried in the ground, including the pipes connected to the storage tank and:

190 (a) (i) has attached underground piping; or

191 (ii) rests directly on the ground;

192 (b) contains regulated substances;

193 (c) has the capacity to hold 501 gallons or more; and

194 (d) is not:

195 (i) used in agricultural operations, as defined by the board by rule made in accordance
196 with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;

197 (ii) used for heating oil for consumptive use on the premises where stored;

198 (iii) related to a petroleum facility under SIC Code 2911 or 5171 of the 1987 Standard
199 Industrial Classification Manual of the federal Executive Office of the President, Office of
200 Management and Budget;

201 (iv) directly related to oil or gas production and gathering operations; or

202 (v) used in the fueling of aircraft or ground service equipment at a commercial airport
203 that serves passengers or cargo, with commercial airport defined in Section [72-10-102](#).

204 (3) "Board" means the Waste Management and Radiation Control Board created in
205 Section [19-1-106](#).

206 (4) "Bodily injury" means bodily harm, sickness, disease, or death sustained by a
207 person.

208 (5) "Certificate of compliance" means a certificate issued to a facility by the director:

209 (a) demonstrating that an owner or operator of a facility containing one or more
210 petroleum storage tanks has met the requirements of this part; and

211 (b) listing petroleum storage tanks at the facility, specifying:

212 (i) which tanks may receive petroleum; and

213 (ii) which tanks have not met the requirements for compliance.

214 (6) "Certificate of registration" means a certificate issued to a facility by the director
215 demonstrating that an owner or operator of a facility containing one or more petroleum storage
216 tanks has:

217 (a) registered the tanks; and

218 (b) paid the annual tank fee.

219 (7) (a) "Certified petroleum storage tank consultant" means a person who:

220 (i) for a fee, or in connection with services for which a fee is charged, provides or
221 contracts to provide information, opinions, or advice relating to underground storage tank
222 release:

223 (A) management;

224 (B) abatement;

225 (C) investigation;

- 226 (D) corrective action; or
- 227 (E) evaluation;
- 228 (ii) has submitted an application to the director;
- 229 (iii) received a written statement of certification from the director; and
- 230 (iv) meets the education and experience standards established by the board under
- 231 Subsection 19-6-403(1)(a)(vii).
- 232 (b) "Certified petroleum storage tank consultant" does not include:
- 233 (i) (A) an employee of the owner or operator of the underground storage tank; or
- 234 (B) an employee of a business operation that has a business relationship with the owner
- 235 or operator of the underground storage tank, and markets petroleum products or manages
- 236 underground storage tanks; or
- 237 (ii) a person licensed to practice law in this state who offers only legal advice on
- 238 underground storage tank release:
- 239 (A) management;
- 240 (B) abatement;
- 241 (C) investigation;
- 242 (D) corrective action; or
- 243 (E) evaluation.
- 244 (8) "Closed" means a petroleum storage tank that is no longer in use that has been:
- 245 (a) emptied and cleaned to remove the liquids and accumulated sludges; and
- 246 (b) (i) removed along with all underground components; or
- 247 (ii) filled with an inert solid material, and in the case of piping, secured and capped.
- 248 (9) "Corrective action plan" means a plan for correcting a release from a petroleum
- 249 storage tank that includes provisions for any of the following:
- 250 (a) cleanup or removal of the release;
- 251 (b) containment or isolation of the release;
- 252 (c) treatment of the release;
- 253 (d) correction of the cause of the release;

- 254 (e) monitoring and maintenance of the site of the release;
- 255 (f) provision of alternative water supplies to a person whose drinking water has
256 become contaminated by the release; or
- 257 (g) temporary or permanent relocation, whichever is determined by the director to be
258 more cost-effective, of a person whose dwelling has been determined by the director to be no
259 longer habitable due to the release.
- 260 (10) "Costs" means money expended for:
- 261 (a) investigation;
- 262 (b) abatement action;
- 263 (c) corrective action;
- 264 (d) judgments, awards, and settlements for bodily injury or property damage to third
265 parties;
- 266 (e) legal and claims adjusting costs incurred by the state in connection with judgments,
267 awards, or settlements for bodily injury or property damage to third parties; or
- 268 (f) costs incurred by the state risk manager in determining the actuarial soundness of
269 the fund.
- 270 (11) "Covered by the fund" means the requirements of Section [19-6-424](#) have been
271 met.
- 272 (12) "Director" means the director of the Division of Environmental Response and
273 Remediation.
- 274 (13) "Division" means the Division of Environmental Response and Remediation,
275 created in Subsection [19-1-105\(1\)\(c\)](#).
- 276 (14) "Dwelling" means a building that is usually occupied by a person lodging there at
277 night.
- 278 (15) "Enforcement proceedings" means a civil action or the procedures to enforce
279 orders established by Section [19-6-425](#).
- 280 (16) "Facility" means the petroleum storage tanks located on a single parcel of property
281 or on any property adjacent or contiguous to that parcel.

282 (17) "Fund" means the Petroleum Storage Tank [~~Trust~~] Fund created in Section
283 19-6-409.

284 (18) "Operator" means a person in control of or who is responsible on a daily basis for
285 the maintenance of a petroleum storage tank that is in use for the storage, use, or dispensing of
286 a regulated substance.

287 (19) "Owner" means:

288 (a) in the case of an underground storage tank in use on or after November 8, 1984, a
289 person who owns an underground storage tank used for the storage, use, or dispensing of a
290 regulated substance;

291 (b) in the case of an underground storage tank in use before November 8, 1984, but not
292 in use on or after November 8, 1984, a person who owned the tank immediately before the
293 discontinuance of its use for the storage, use, or dispensing of a regulated substance; and

294 (c) in the case of an aboveground petroleum storage tank, a person who owns the
295 aboveground petroleum storage tank.

296 (20) "Petroleum" includes crude oil or a fraction of crude oil that is liquid at:

297 (a) 60 degrees Fahrenheit; and

298 (b) a pressure of 14.7 pounds per square inch absolute.

299 (21) "Petroleum storage tank" means a tank that:

300 (a) is an underground storage tank;

301 (b) is an aboveground petroleum storage tank; or

302 (c) is a tank containing regulated substances that is voluntarily submitted for
303 participation in the Petroleum Storage Tank [~~Trust~~] Fund under Section 19-6-415.

304 (22) "Petroleum Storage Tank Restricted Account" means the account created in
305 Section 19-6-405.5.

306 (23) "Program" means the Environmental Assurance Program under Section
307 19-6-410.5.

308 (24) "Property damage" means physical injury to, destruction of, or loss of use of
309 tangible property.

310 (25) (a) "Regulated substance" means petroleum and petroleum-based substances
311 comprised of a complex blend of hydrocarbons derived from crude oil through processes of
312 separation, conversion, upgrading, and finishing.

313 (b) "Regulated substance" includes motor fuels, jet fuels, distillate fuel oils, residual
314 fuel oils, lubricants, petroleum solvents, and used oils.

315 (26) (a) "Release" means spilling, leaking, emitting, discharging, escaping, leaching, or
316 disposing a regulated substance from a petroleum storage tank into ground water, surface
317 water, or subsurface soils.

318 (b) A release of a regulated substance from a petroleum storage tank is considered a
319 single release from that tank system.

320 (27) (a) "Responsible party" means a person who:

321 (i) is the owner or operator of a facility;

322 (ii) owns or has legal or equitable title in a facility or a petroleum storage tank;

323 (iii) owned or had legal or equitable title in a facility at the time petroleum was
324 received or contained at the facility;

325 (iv) operated or otherwise controlled activities at a facility at the time petroleum was
326 received or contained at the facility; or

327 (v) is an underground storage tank installation company.

328 (b) "Responsible party" is as defined in Subsections (27)(a)(i), (ii), and (iii) does not
329 include:

330 (i) a person who is not an operator and, without participating in the management of a
331 facility and otherwise not engaged in petroleum production, refining, and marketing, holds
332 indicia of ownership:

333 (A) primarily to protect the person's security interest in the facility; or

334 (B) as a fiduciary or custodian under Title 75, Utah Uniform Probate Code, or under an
335 employee benefit plan; or

336 (ii) governmental ownership or control of property by involuntary transfers as provided
337 in CERCLA Section 101(20)(D), 42 U.S.C. Sec. 9601(20)(D).

338 (c) The exemption created by Subsection (27)(b)(i)(B) does not apply to actions taken
339 by the state or its officials or agencies under this part.

340 (d) The terms and activities "indicia of ownership," "primarily to protect a security
341 interest," "participation in management," and "security interest" under this part are in
342 accordance with 40 C.F.R. Part 280, Subpart I, as amended, and 42 U.S.C. Sec. 6991b(h)(9).

343 (e) The terms "participate in management" and "indicia of ownership" as defined in 40
344 C.F.R. Part 280, Subpart I, as amended, and 42 U.S.C. Sec. 6991b(h)(9) include and apply to
345 the fiduciaries listed in Subsection (27)(b)(i)(B).

346 (28) "Rests directly on the ground" means that at least some portion of a petroleum
347 storage tank situated aboveground is in direct contact with soil.

348 (29) "Soil test" means a test, established or approved by board rule, to detect the
349 presence of petroleum in soil.

350 (30) "State cleanup appropriation" means money appropriated by the Legislature to the
351 department to fund the investigation, abatement, and corrective action regarding releases not
352 covered by the fund.

353 (31) "Underground piping" means piping that is buried in the ground that is in direct
354 contact with soil and connected to an aboveground petroleum storage tank.

355 (32) "Underground storage tank" means a tank regulated under Subtitle I, Resource
356 Conservation and Recovery Act, 42 U.S.C. Sec. 6991c, et seq., including:

357 (a) underground pipes and lines connected to a storage tank;

358 (b) underground ancillary equipment;

359 (c) a containment system; and

360 (d) each compartment of a multi-compartment storage tank.

361 (33) "Underground storage tank installation company" means a person, firm,
362 partnership, corporation, governmental entity, association, or other organization that installs
363 underground storage tanks.

364 (34) "Underground storage tank installation company permit" means a permit issued to
365 an underground storage tank installation company by the director.

366 (35) "Underground storage tank technician" means a person employed by and acting
367 under the direct supervision of a certified petroleum storage tank consultant to assist in carrying
368 out the functions described in Subsection (7)(a).

369 Section 6. Section **19-6-405.7** is amended to read:

370 **19-6-405.7. Petroleum Storage Tank Cleanup Fund -- Revenue and purposes --**
371 **Relation to Petroleum Storage Tank Fund.**

372 (1) There is created [~~a private-purpose trust~~] an enterprise fund entitled the "Petroleum
373 Storage Tank Cleanup Fund," which is referred to in this section as the cleanup fund.

374 (2) The cleanup fund sources of revenue are:

375 (a) any voluntary contributions received by the department for the cleanup of facilities;

376 (b) legislative appropriations made to the cleanup fund; and

377 (c) costs recovered under this part.

378 (3) The cleanup fund shall earn interest, which shall be deposited in the cleanup fund.

379 (4) The director may use the cleanup fund money for administration, investigation,
380 abatement action, and preparing and implementing a corrective action plan regarding releases
381 and suspected releases not covered by the Petroleum Storage Tank [~~Trust~~] Fund created in
382 Section **19-6-409**.

383 Section 7. Section **19-6-409** is amended to read:

384 **19-6-409. Petroleum Storage Tank Fund -- Source of revenues.**

385 (1) (a) There is created [~~a private-purpose trust~~] an enterprise fund entitled the
386 "Petroleum Storage Tank [~~Trust~~] Fund."

387 (b) The sole sources of revenues for the fund are:

388 (i) petroleum storage tank fees paid under Section **19-6-411**;

389 (ii) underground storage tank installation company permit fees paid under Section
390 **19-6-411**;

391 (iii) the environmental assurance fee and penalties paid under Section **19-6-410.5**;

392 (iv) appropriations to the fund;

393 (v) principal and interest received from the repayment of loans made by the director

394 under Subsection (5); and
395 (vi) interest accrued on revenues listed in this Subsection (1)(b).
396 (c) Interest earned on fund money is deposited into the fund.
397 (2) The director may expend money from the fund to pay costs:
398 (a) covered by the fund under Section 19-6-419;
399 (b) of administering the:
400 (i) fund; and
401 (ii) environmental assurance program and fee under Section 19-6-410.5;
402 (c) incurred by the state for a legal service or claim adjusting service provided in
403 connection with a claim, judgment, award, or settlement for bodily injury or property damage
404 to a third party;
405 (d) incurred by the director in determining the actuarial soundness of the fund;
406 (e) incurred by a third party claiming injury or damages from a release reported on or
407 after May 11, 2010, for hiring a certified petroleum storage tank consultant:
408 (i) to review an investigation or corrective action by a responsible party; and
409 (ii) in accordance with Subsection (4); and
410 (f) allowed under this part that are not listed under this Subsection (2).
411 (3) Costs for the administration of the fund and the environmental assurance fee shall
412 be appropriated by the Legislature.
413 (4) The director shall:
414 (a) in paying costs under Subsection (2)(e):
415 (i) determine a reasonable limit on costs paid based on the:
416 (A) extent of the release;
417 (B) impact of the release; and
418 (C) services provided by the certified petroleum storage tank consultant;
419 (ii) pay, per release, costs for one certified petroleum storage tank consultant agreed to
420 by all third parties claiming damages or injury;
421 (iii) include costs paid in the coverage limits allowed under Section 19-6-419; and

- 422 (iv) not pay legal costs of third parties;
- 423 (b) review and give careful consideration to reports and recommendations provided by
- 424 a certified petroleum storage tank consultant hired by a third party; and
- 425 (c) make reports and recommendations provided under Subsection (4)(b) available on
- 426 the Division of Environmental Response and Remediation's website.
- 427 (5) The director may loan, in accordance with this section, money available in the fund
- 428 to a person to be used for:
 - 429 (a) upgrading an underground storage tank;
 - 430 (b) replacing an underground storage tank; or
 - 431 (c) permanently closing an underground storage tank.
- 432 (6) (a) A person may apply to the director for a loan under Subsection (5)(c) if all tanks
- 433 owned or operated by that person are in substantial compliance with all state and federal
- 434 requirements or will be brought into substantial compliance using money from the fund.
- 435 (b) A person may apply to the director for a loan under Subsection (5)(a) or (b) if:
- 436 (i) the requirements of Subsection (6)(a) are met; and
- 437 (ii) the person participates in the Environmental Assurance Program under Section
- 438 [19-6-410.5](#).
- 439 (7) The director shall consider loan applications under Subsection (6) to meet the
- 440 following objectives:
 - 441 (a) support availability of gasoline in rural parts of the state;
 - 442 (b) support small businesses; and
 - 443 (c) reduce the threat of a petroleum release endangering the environment.
- 444 (8) (a) A loan made under this section may not be for more than:
 - 445 (i) \$300,000 for all tanks at any one facility;
 - 446 (ii) \$100,000 per tank; and
 - 447 (iii) 80% of the total cost of:
 - 448 (A) upgrading an underground storage tank;
 - 449 (B) replacing an underground storage tank; or

- 450 (C) permanently closing an underground storage tank.
- 451 (b) A loan made under this section shall:
 - 452 (i) have a fixed annual interest rate of 0%;
 - 453 (ii) have a term no longer than 10 years;
 - 454 (iii) be made on the condition the loan applicant obtains adequate security for the loan
 - 455 as established by board rule under Subsection (9); and
 - 456 (iv) comply with rules made by the board under Subsection (9).
- 457 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 458 board shall make rules establishing:
 - 459 (a) form, content, and procedure for a loan application;
 - 460 (b) criteria and procedures for prioritizing a loan application;
 - 461 (c) requirements and procedures for securing a loan;
 - 462 (d) procedures for making a loan;
 - 463 (e) procedures for administering and ensuring repayment of a loan, including late
 - 464 payment penalties;
 - 465 (f) procedures for recovering on a defaulted loan; and
 - 466 (g) the maximum amount of the fund that may be used for loans.
- 467 (10) A decision by the director to loan money from the fund and otherwise administer
- 468 the fund is not subject to Title 63G, Chapter 4, Administrative Procedures Act.
- 469 (11) The Legislature shall appropriate money from the fund to the department for the
- 470 administration costs associated with making loans under this section.
- 471 (12) The director may enter into an agreement with a public entity or private
- 472 organization to perform a task associated with administration of loans made under this section.
- 473 Section 8. Section **19-6-410.5** is amended to read:
- 474 **19-6-410.5. Environmental Assurance Program -- Participant fee -- State Tax**
- 475 **Commission administration, collection, and enforcement of tax.**
- 476 (1) As used in this section:
 - 477 (a) "Cash balance" means cash plus investments and current accounts receivable minus

478 current accounts payable, excluding the liabilities estimated by the executive director.

479 (b) "Commission" means the State Tax Commission, as defined in Section 59-1-101.

480 (2) (a) There is created an Environmental Assurance Program.

481 (b) The program shall provide to a participating owner or operator, upon payment of
482 the fee imposed under Subsection (4), assistance with satisfying the financial responsibility
483 requirements of 40 C.F.R., Part 280, Subpart H, by providing funds from the Petroleum
484 Storage Tank [Trust] Fund established in Section 19-6-409, subject to the terms and conditions
485 of this part, and rules implemented under this part.

486 (3) (a) Subject to Subsection (3)(b), participation in the program is voluntary.

487 (b) An owner or operator seeking to satisfy financial responsibility requirements
488 through the program shall use the program for all petroleum storage tanks that the owner or
489 operator owns or operates.

490 (4) (a) There is assessed an environmental assurance fee of 13/20 cent per gallon on the
491 first sale or use of petroleum products in the state.

492 (b) The environmental assurance fee and any other revenue collected under this section
493 shall be deposited in the Petroleum Storage Tank [Trust] Fund created in Section 19-6-409 and
494 used solely for the purposes listed in Section 19-6-409.

495 (5) (a) The commission shall administer, collect, and enforce the fee imposed under
496 this section according to the same procedures used in the administration, collection, and
497 enforcement of the state sales and use tax under:

498 (i) Title 59, Chapter 1, General Taxation Policies; and

499 (ii) Title 59, Chapter 12, Part 1, Tax Collection.

500 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
501 commission shall make rules to establish:

502 (i) the method of payment of the environmental assurance fee;

503 (ii) the procedure for reimbursement or exemption of an owner or operator that does
504 not participate in the program, including an owner or operator of an above ground storage tank;
505 and

506 (iii) the procedure for confirming with the department that an owner or operator
507 qualifies for reimbursement or exemption under Subsection (5)(b)(ii).

508 (c) The commission may retain an amount not to exceed 2.5% of fees collected under
509 this section for the cost to the commission of rendering its services.

510 (d) By January 1, 2015, for underground storage tanks, and by July 1, 2026, for
511 aboveground petroleum storage tanks, the division shall, by rule, create:

512 (i) a model for assessing the risk profile of each facility participating in the program,
513 for purposes of qualifying for a rebate of a portion of the environmental assurance fee
514 described in Subsection (4) collected from an owner or operator that participates in the
515 program; and

516 (ii) a rebate schedule listing the amount of the environmental assurance fee that an
517 owner or operator participating in the program may qualify for based on risk profiles
518 determined by the model developed under Subsection (5)(d)(i).

519 (e) The rebate described in Subsection (5)(d):

520 (i) may not exceed 40% of the actual fee collected from an owner or operator of a
521 low-risk underground storage tank as defined in the risk-based model developed under
522 Subsection (5)(d);

523 (ii) is administered on a per facility basis;

524 (iii) is based on the facility's risk profile at the end of the prior calendar year;

525 (iv) is only applicable to an environmental assurance fee collected after December 30,
526 2014, for underground storage tanks, and June 30, 2026, for aboveground petroleum storage
527 tanks; and

528 (v) shall be claimed in the form of a refund from the commission.

529 (f) The refund described in Subsection (5)(e)(v) may be claimed on a monthly basis.

530 (6) (a) The person responsible for payment of the fee under this section shall, by the
531 last day of the month following the month in which the sale occurs:

532 (i) complete and submit the form prescribed by the commission; and

533 (ii) pay the fee to the commission.

534 (b) (i) The penalties and interest for failure to file the form or to pay the environmental
535 assurance fee are the same as the penalties and interest under Sections 59-1-401 and 59-1-402.

536 (ii) The commission shall deposit penalties and interest collected under this section in
537 the Petroleum Storage Tank ~~[Trust]~~ Fund.

538 (c) The commission shall report to the department a person who is delinquent in
539 payment of the fee under this section.

540 (7) (a) (i) If the cash balance of the Petroleum Storage Tank ~~[Trust]~~ Fund on June 30 of
541 any year exceeds \$50,000,000, the assessment of the environmental assurance fee as provided
542 in Subsection (4) is reduced to 1/4 cent per gallon beginning November 1.

543 (ii) The reduction under this Subsection (7)(a) remains in effect until modified by the
544 Legislature in a general or special session.

545 (b) The commission shall determine the cash balance of the fund each year as of June
546 30.

547 (c) Before September 1 of each year, the department shall provide the commission with
548 the accounts payable of the fund as of June 30.

549 Section 9. Section **19-6-411** is amended to read:

550 **19-6-411. Petroleum storage tank fee for program participants.**

551 (1) In addition to the underground storage tank registration fee paid in Section
552 19-6-408, the owner or operator of a petroleum storage tank who elects to participate in the
553 environmental assurance program under Section 19-6-410.5 shall also pay an annual petroleum
554 storage tank fee to the department for each facility as follows:

555 (a) an annual fee of:

556 (i) \$450 for each tank in a facility with an annual facility throughput rate of 70,000
557 gallons or less;

558 (ii) \$150 for each tank in a facility with an annual facility throughput rate of greater
559 than 70,000 gallons; and

560 (iii) \$450 for each tank in a facility regarding which:

561 (A) the facility's throughput rate is not reported to the department within 30 days after

562 the date this throughput information is requested by the department; or

563 (B) the owner or operator elects to pay the fee under this Subsection (1)(a)(iii), rather
564 than report under Subsection (1)(a)(i) or (ii); and

565 (b) for any new tank:

566 (i) that is installed to replace an existing tank at an existing facility, any annual
567 petroleum storage tank fee paid for the current fiscal year for the existing tank is applicable to
568 the new tank; and

569 (ii) installed at a new facility or at an existing facility, which is not a replacement for
570 another existing tank, the fees are as provided in Subsection (1)(a)(ii).

571 (2) (a) As a condition of receiving a permit and being eligible for benefits under
572 Section 19-6-419 from the Petroleum Storage Tank [Trust] Fund, each underground storage
573 tank installation company shall pay to the department the following fees to be deposited in the
574 fund:

575 (i) an annual fee of:

576 (A) \$2,000 per underground storage tank installation company if the installation
577 company has installed 15 or fewer underground storage tanks within the 12 months preceding
578 the fee due date; or

579 (B) \$4,000 per underground storage tank installation company if the installation
580 company has installed 16 or more underground storage tanks within the 12 months preceding
581 the fee due date; and

582 (ii) \$200 for each underground storage tank installed in the state, to be paid prior to
583 completion of installation.

584 (b) The board shall make rules specifying which portions of an underground storage
585 tank installation shall be subject to the permitting fees when less than a full underground
586 storage tank system is installed.

587 (3) (a) Fees under Subsection (1) are due on or before July 1 annually.

588 (b) If the department does not receive the fee on or before July 1, the department shall
589 impose a late penalty of \$60 per facility.

590 (c) (i) The fee and the late penalty accrue interest at 12% per annum.

591 (ii) If the fee, the late penalty, and all accrued interest are not received by the
592 department within 60 days after July 1, the eligibility of the owner or operator to receive
593 payments for claims against the fund lapses on the 61st day after July 1.

594 (iii) In order for the owner or operator to reinstate eligibility to receive payments for
595 claims against the fund, the owner or operator shall meet the requirements of Subsection
596 [19-6-428\(3\)](#).

597 (4) (a) (i) Fees under Subsection (2)(a)(i) are due on or before July 1 annually. If the
598 department does not receive the fees on or before July 1, the department shall impose a late
599 penalty of \$60 per installation company. The fee and the late penalty accrue interest at 12% per
600 annum.

601 (ii) If the fee, late penalty, and all accrued interest due are not received by the
602 department within 60 days after July 1, the underground storage tank installation company's
603 permit and eligibility to receive payments for claims against the fund lapse on the 61st day after
604 July 1.

605 (b) (i) Fees under Subsection (2)(a)(ii) are due prior to completion of installation. If
606 the department does not receive the fees prior to completion of installation, the department
607 shall impose a late penalty of \$60 per facility. The fee and the late penalty accrue interest at
608 12% per annum.

609 (ii) If the fee, late penalty, and all accrued interest are not received by the department
610 within 60 days after the underground storage tank installation is completed, eligibility to
611 receive payments for claims against the fund for that tank lapse on the 61st day after the tank
612 installation is completed.

613 (c) The director may not reissue the underground storage tank installation company
614 permit until the fee, late penalty, and all accrued interest are received by the department.

615 (5) If the executive director determines that the fees established in Subsections (1) and
616 (2) and the environmental assurance fee established in Section [19-6-410.5](#) are insufficient to
617 maintain the fund on an actuarially sound basis, the executive director may petition the

618 Legislature to increase the petroleum storage tank and underground storage tank installation
619 company permit fees, and the environmental assurance fee to a level that will sustain the fund
620 on an actuarially sound basis.

621 (6) The director may waive all or part of the fees required to be paid on or before May
622 5, 1997, for a petroleum storage tank under this section if no fuel has been dispensed from the
623 tank on or after July 1, 1991.

624 (7) (a) The director shall issue a certificate of compliance to the owner or operator of a
625 petroleum storage tank or underground storage tank, for which payment of fees has been made
626 and other requirements have been met to qualify for a certificate of compliance under this part.

627 (b) The board shall make rules providing for the identification, through a tag or other
628 readily identifiable method, of a petroleum storage tank or underground storage tank under
629 Subsection (7)(a) that does not qualify for a certificate of compliance under this part.

630 Section 10. Section **19-6-415** is amended to read:

631 **19-6-415. Participation of excluded or exempt tanks.**

632 (1) An underground storage tank exempt from regulation under 40 C.F.R., Part 280,
633 Subpart A, may become eligible for payments from the Petroleum Storage Tank [~~Trust~~] Fund if
634 the underground storage tank:

635 (a) (i) is a farm or residential tank with a capacity of 1,100 gallons or less and is used
636 for storing motor fuel for noncommercial purposes;

637 (ii) is used for storing heating oil for consumptive use on the premises where stored; or

638 (iii) is used for any oxygenate blending component for motor fuels;

639 (b) complies with the requirements of Section 19-6-412;

640 (c) meets other requirements established by rules made under Section 19-6-403; and

641 (d) pays registration and tank fees and environmental assurance fees, equivalent to
642 those fees outlined in Sections 19-6-408, 19-6-410.5, and 19-6-411.

643 (2) An aboveground petroleum storage tank excluded from the definition of
644 aboveground petroleum storage tank under Section 19-6-402, may become eligible for
645 payments from the Petroleum Storage Tank [~~Trust~~] Fund if the owner or operator:

- 646 (a) pays those fees that are equivalent to the registration and tank fees and
- 647 environmental assurance fees under Sections 19-6-408, 19-6-410.5, and 19-6-411;
- 648 (b) complies with the requirements of Section 19-6-412; and
- 649 (c) meets other requirements established by rules made under Section 19-6-403.

650 Section 11. Section 40-6-19 is amended to read:

651 **40-6-19. Bond and Surety Forfeiture Fund -- Contents -- Use of fund money.**

652 (1) There is created [~~a private-purpose trust fund~~] an administrative fund within the

653 General Fund known as the "Bond and Surety Forfeiture [~~Trust~~] Fund."

654 (2) Money collected by the Division of Oil, Gas, and Mining as a result of bond or

655 surety forfeitures shall be deposited in the fund.

656 (3) Interest earned on money in the fund shall accrue to the fund.

657 (4) (a) Money from each forfeited bond or surety, together with interest, shall be used

658 by the Division of Oil, Gas, and Mining to accomplish the requisite performance standards

659 under the program to which the forfeited bond or surety corresponds.

660 (b) Any money not used for a project shall be returned to the rightful claimant.

661 Section 12. Section 41-1a-418 is amended to read:

662 **41-1a-418. Authorized special group license plates.**

663 (1) The division shall only issue special group license plates in accordance with this

664 section through Section 41-1a-422 to a person who is specified under this section within the

665 categories listed as follows:

- 666 (a) disability special group license plates issued in accordance with Section 41-1a-420;
- 667 (b) honor special group license plates, as in a war hero, which plates are issued for a:
 - 668 (i) survivor of the Japanese attack on Pearl Harbor;
 - 669 (ii) former prisoner of war;
 - 670 (iii) recipient of a Purple Heart;
 - 671 (iv) disabled veteran;
 - 672 (v) recipient of a gold star award issued by the United States Secretary of Defense; or
 - 673 (vi) recipient of a campaign or combat theater award determined by the Department of

674 Veterans and Military Affairs;

675 (c) unique vehicle type special group license plates, as for historical, collectors value,
676 or other unique vehicle type, which plates are issued for:

677 (i) a special interest vehicle;

678 (ii) a vintage vehicle;

679 (iii) a farm truck; or

680 (iv) (A) until Subsection (1)(c)(iv)(B) or (4) applies, a vehicle powered by clean fuel as
681 defined in Section 59-13-102; or

682 (B) beginning on the effective date of rules made by the Department of Transportation
683 authorized under Subsection 41-6a-702(5)(b) and until Subsection (4) applies, a vehicle
684 powered by clean fuel that meets the standards established by the Department of Transportation
685 in rules authorized under Subsection 41-6a-702(5)(b);

686 (d) recognition special group license plates, which plates are issued for:

687 (i) a current member of the Legislature;

688 (ii) a current member of the United States Congress;

689 (iii) a current member of the National Guard;

690 (iv) a licensed amateur radio operator;

691 (v) a currently employed, volunteer, or retired firefighter until June 30, 2009;

692 (vi) an emergency medical technician;

693 (vii) a current member of a search and rescue team;

694 (viii) a current honorary consulate designated by the United States Department of
695 State;

696 (ix) an individual supporting commemoration and recognition of women's suffrage;

697 (x) an individual supporting a fraternal, initiatic order for those sharing moral and
698 metaphysical ideals, and designed to teach ethical and philosophical matters of brotherly love,
699 relief, and truth;

700 (xi) an individual supporting the Utah Wing of the Civil Air Patrol; or

701 (xii) an individual supporting the recognition and continuation of the work and life of

702 Dr. Martin Luther King, Jr.; or
703 (e) support special group license plates, as for a contributor to an institution or cause,
704 which plates are issued for a contributor to:
705 (i) an institution's scholastic scholarship fund;
706 (ii) the Division of Wildlife Resources;
707 (iii) the Department of Veterans and Military Affairs;
708 (iv) the Division of State Parks or the Division of Recreation;
709 (v) the Department of Agriculture and Food;
710 (vi) the Guardian Ad Litem Services Account and the Children's Museum of Utah;
711 (vii) the Boy Scouts of America;
712 (viii) spay and neuter programs through No More Homeless Pets in Utah;
713 (ix) the Boys and Girls Clubs of America;
714 (x) Utah public education;
715 (xi) programs that provide support to organizations that create affordable housing for
716 those in severe need through the Division of Real Estate;
717 (xii) the Department of Public Safety;
718 (xiii) programs that support Zion National Park;
719 (xiv) beginning on July 1, 2009, programs that provide support to firefighter
720 organizations;
721 (xv) programs that promote bicycle operation and safety awareness;
722 (xvi) programs that conduct or support cancer research;
723 (xvii) programs that create or support autism awareness;
724 (xviii) programs that create or support humanitarian service and educational and
725 cultural exchanges;
726 (xix) until September 30, 2017, programs that conduct or support prostate cancer
727 awareness, screening, detection, or prevention;
728 (xx) programs that support and promote adoptions;
729 (xxi) programs that support issues affecting women and children through an

730 organization affiliated with a national professional men's basketball organization;
731 (xxii) programs that strengthen youth soccer, build communities, and promote
732 environmental sustainability through an organization affiliated with a professional men's soccer
733 organization;
734 (xxiii) programs that support children with heart disease;
735 (xxiv) programs that support the operation and maintenance of the Utah Law
736 Enforcement Memorial;
737 (xxv) programs that provide assistance to children with cancer;
738 (xxvi) programs that promote leadership and career development through agricultural
739 education;
740 (xxvii) the Utah State Historical Society;
741 [~~xxxviii~~] programs to transport veterans to visit memorials honoring the service and
742 sacrifices of veterans;]
743 [~~xxxix~~] (xxviii) programs that promote motorcycle safety awareness;
744 [~~xxx~~] (xxix) organizations that promote clean air through partnership, education, and
745 awareness;
746 [~~xxxix~~] (xxx) programs dedicated to strengthening the state's Latino community
747 through education, mentoring, and leadership opportunities;
748 [~~xxxix~~] (xxxix) organizations dedicated to facilitating, connecting, registering, and
749 advocating for organ donors and donor families; or
750 [~~xxxix~~] (xxxix) public education on behalf of the Kiwanis International clubs.
751 (2) (a) The division may not issue a new type of special group license plate or decal
752 unless the division receives:
753 (i) (A) a private donation for the start-up fee established under Section [63J-1-504](#) for
754 the production and administrative costs of providing the new special group license plates or
755 decals; or
756 (B) a legislative appropriation for the start-up fee provided under Subsection
757 (2)(a)(i)(A); and

758 (ii) beginning on January 1, 2012, and for the issuance of a support special group
759 license plate authorized in Section 41-1a-422, at least 500 completed applications for the new
760 type of support special group license plate or decal to be issued with all fees required under this
761 part for the support special group license plate or decal issuance paid by each applicant.

762 (b) (i) Beginning on January 1, 2012, each participating organization shall collect and
763 hold applications for support special group license plates or decals authorized in Section
764 41-1a-422 on or after January 1, 2012, until it has received at least 500 applications.

765 (ii) Once a participating organization has received at least 500 applications, it shall
766 submit the applications, along with the necessary fees, to the division for the division to begin
767 working on the design and issuance of the new type of support special group license plate or
768 decal to be issued.

769 (iii) Beginning on January 1, 2012, the division may not work on the issuance or design
770 of a new support special group license plate or decal authorized in Section 41-1a-422 until the
771 applications and fees required under this Subsection (2) have been received by the division.

772 (iv) The division shall begin issuance of a new support special group license plate or
773 decal authorized in Section 41-1a-422 on or after January 1, 2012, no later than six months
774 after receiving the applications and fees required under this Subsection (2).

775 (c) (i) Beginning on July 1, 2009, the division may not renew a motor vehicle
776 registration of a motor vehicle that has been issued a firefighter recognition special group
777 license plate unless the applicant is a contributor as defined in Subsection
778 41-1a-422(1)(a)(ii)(D) to the Firefighter Support Restricted Account.

779 (ii) A registered owner of a vehicle that has been issued a firefighter recognition
780 special group license plate prior to July 1, 2009, upon renewal of the owner's motor vehicle
781 registration shall:

782 (A) be a contributor to the Firefighter Support Restricted Account as required under
783 Subsection (2)(c)(i); or

784 (B) replace the firefighter recognition special group license plate with a new license
785 plate.

786 (3) Beginning on July 1, 2011, if a support special group license plate or decal type
787 authorized in Section 41-1a-422 and issued on or after January 1, 2012, has fewer than 500
788 license plates issued each year for a three consecutive year time period that begins on July 1,
789 the division may not issue that type of support special group license plate or decal to a new
790 applicant beginning on January 1 of the following calendar year after the three consecutive year
791 time period for which that type of support special group license plate or decal has fewer than
792 500 license plates issued each year.

793 (4) Beginning on July 1, 2011, the division may not issue to an applicant a unique
794 vehicle type license plate for a vehicle powered by clean fuel under Subsection (1)(c)(iv).

795 (5) (a) Beginning on October 1, 2017, the division may not issue a new prostate cancer
796 support special group license plate.

797 (b) A registered owner of a vehicle that has been issued a prostate cancer support
798 special group license plate before October 1, 2017, may renew the owner's motor vehicle
799 registration, with the contribution allocated as described in Section 41-1a-422.

800 Section 13. Section 41-1a-422 is amended to read:

801 **41-1a-422. Support special group license plates -- Contributor -- Voluntary**
802 **contribution collection procedures.**

803 (1) As used in this section:

804 (a) (i) except as provided in Subsection (1)(a)(ii), "contributor" means a person who has
805 donated or in whose name at least \$25 has been donated to:

806 (A) a scholastic scholarship fund of a single named institution;

807 (B) the Department of Veterans and Military Affairs for veterans programs;

808 (C) the Division of Wildlife Resources for the Wildlife Resources Account created in
809 Section 23-14-13, for conservation of wildlife and the enhancement, preservation, protection,
810 access, and management of wildlife habitat;

811 (D) the Department of Agriculture and Food for the benefit of conservation districts;

812 (E) the Division of Recreation for the benefit of snowmobile programs;

813 (F) the Guardian Ad Litem Services Account and the Children's Museum of Utah, with

814 the donation evenly divided between the two;

815 (G) the Boy Scouts of America for the benefit of a Utah Boy Scouts of America
816 council as specified by the contributor;

817 (H) No More Homeless Pets in Utah for distribution to organizations or individuals
818 that provide spay and neuter programs that subsidize the sterilization of domestic animals;

819 (I) the Utah Alliance of Boys and Girls Clubs, Inc. to provide and enhance youth
820 development programs;

821 (J) the Utah Association of Public School Foundations to support public education;

822 (K) the Utah Housing Opportunity Restricted Account created in Section 61-2-204 to
823 assist people who have severe housing needs;

824 (L) the Public Safety Honoring Heroes Restricted Account created in Section 53-1-118
825 to support the families of fallen Utah Highway Patrol troopers and other Department of Public
826 Safety employees;

827 (M) the Division of State Parks for distribution to organizations that provide support
828 for Zion National Park;

829 (N) the Firefighter Support Restricted Account created in Section 53-7-109 to support
830 firefighter organizations;

831 (O) the Share the Road Bicycle Support Restricted Account created in Section
832 72-2-127 to support bicycle operation and safety awareness programs;

833 (P) the Cancer Research Restricted Account created in Section 26-21a-302 to support
834 cancer research programs;

835 (Q) Autism Awareness Restricted Account created in Section 53F-9-401 to support
836 autism awareness programs;

837 (R) Humanitarian Service and Educational and Cultural Exchange Restricted Account
838 created in Section 9-17-102 to support humanitarian service and educational and cultural
839 programs;

840 (S) Upon renewal of a prostate cancer support special group license plate, to the Cancer
841 Research Restricted Account created in Section 26-21a-302 to support cancer research

- 842 programs;
- 843 (T) the Choose Life Adoption Support Restricted Account created in Section
844 [62A-4a-608](#) to support programs that promote adoption;
- 845 (U) the National Professional Men's Basketball Team Support of Women and Children
846 Issues Restricted Account created in Section [62A-1-202](#);
- 847 (V) the Utah Law Enforcement Memorial Support Restricted Account created in
848 Section [53-1-120](#);
- 849 (W) the Children with Cancer Support Restricted Account created in Section
850 [26-21a-304](#) for programs that provide assistance to children with cancer;
- 851 (X) the National Professional Men's Soccer Team Support of Building Communities
852 Restricted Account created in Section [9-19-102](#);
- 853 (Y) the Children with Heart Disease Support Restricted Account created in Section
854 [26-58-102](#);
- 855 (Z) the Utah Intracurricular Student Organization Support for Agricultural Education
856 and Leadership Restricted Account created in Section [4-42-102](#);
- 857 (AA) the Division of Wildlife Resources for the Support for State-Owned Shooting
858 Ranges Restricted Account created in Section [23-14-13.5](#), for the creation of new, and
859 operation and maintenance of existing, state-owned firearm shooting ranges;
- 860 (BB) the Utah State Historical Society to further the mission and purpose of the Utah
861 State Historical Society;
- 862 (CC) the Motorcycle Safety Awareness Support Restricted Account created in Section
863 [72-2-130](#);
- 864 [~~(DD) the Transportation of Veterans to Memorials Support Restricted Account~~
865 ~~created in Section [71-14-102](#);~~]
- 866 [(~~EE~~)] (DD) clean air support causes, with half of the donation deposited into the
867 Clean Air Support Restricted Account created in Section [19-1-109](#), and half of the donation
868 deposited into the Clean Air Fund created in Section [59-10-1319](#);
- 869 [(~~FF~~)] (EE) the Latino Community Support Restricted Account created in Section

870 13-1-16;

871 ~~[(GG)]~~ (FF) the Allyson Gamble Organ Donation Contribution Fund created in Section
872 26-18b-101; or

873 ~~[(HH)]~~ (GG) public education on behalf of the Kiwanis International clubs, with the
874 amount of the donation required to cover the costs of issuing, ordering, or reordering Kiwanis
875 support special group plates, as determined by the State Tax Commission, deposited into the
876 Kiwanis Education Support Fund created in Section 53F-9-403, and all remaining donation
877 amounts deposited into the Education Fund.

878 (ii) (A) For a veterans special group license plate described in Subsection
879 41-1a-421(1)(a)(v) or 41-1a-422(4), "contributor" means a person who has donated or in whose
880 name at least a \$25 donation at the time of application and \$10 annual donation thereafter has
881 been made.

882 (B) For a Utah Housing Opportunity special group license plate, "contributor" means a
883 person who:

884 (I) has donated or in whose name at least \$30 has been donated at the time of
885 application and annually after the time of application; and

886 (II) is a member of a trade organization for real estate licensees that has more than
887 15,000 Utah members.

888 (C) For an Honoring Heroes special group license plate, "contributor" means a person
889 who has donated or in whose name at least \$35 has been donated at the time of application and
890 annually thereafter.

891 (D) For a firefighter support special group license plate, "contributor" means a person
892 who:

893 (I) has donated or in whose name at least \$15 has been donated at the time of
894 application and annually after the time of application; and

895 (II) is a currently employed, volunteer, or retired firefighter.

896 (E) For a cancer research special group license plate, "contributor" means a person who
897 has donated or in whose name at least \$35 has been donated at the time of application and

898 annually after the time of application.

899 (F) For a Utah Law Enforcement Memorial Support special group license plate,
900 "contributor" means a person who has donated or in whose name at least \$35 has been donated
901 at the time of application and annually thereafter.

902 (b) "Institution" means a state institution of higher education as defined under Section
903 [53B-3-102](#) or a private institution of higher education in the state accredited by a regional or
904 national accrediting agency recognized by the United States Department of Education.

905 (2) (a) An applicant for original or renewal collegiate special group license plates under
906 Subsection (1)(a)(i) must be a contributor to the institution named in the application and
907 present the original contribution verification form under Subsection (2)(b) or make a
908 contribution to the division at the time of application under Subsection (3).

909 (b) An institution with a support special group license plate shall issue to a contributor
910 a verification form designed by the commission containing:

- 911 (i) the name of the contributor;
- 912 (ii) the institution to which a donation was made;
- 913 (iii) the date of the donation; and
- 914 (iv) an attestation that the donation was for a scholastic scholarship.

915 (c) The state auditor may audit each institution to verify that the money collected by the
916 institutions from contributors is used for scholastic scholarships.

917 (d) After an applicant has been issued collegiate license plates or renewal decals, the
918 commission shall charge the institution whose plate was issued, a fee determined in accordance
919 with Section [63J-1-504](#) for management and administrative expenses incurred in issuing and
920 renewing the collegiate license plates.

921 (e) If the contribution is made at the time of application, the contribution shall be
922 collected, treated, and deposited as provided under Subsection (3).

923 (3) (a) An applicant for original or renewal support special group license plates under
924 this section must be a contributor to the sponsoring organization associated with the license
925 plate.

- 926 (b) This contribution shall be:
- 927 (i) unless collected by the named institution under Subsection (2), collected by the
- 928 division;
- 929 (ii) considered a voluntary contribution for the funding of the activities specified under
- 930 this section and not a motor vehicle registration fee;
- 931 (iii) deposited into the appropriate account less actual administrative costs associated
- 932 with issuing the license plates; and
- 933 (iv) for a firefighter special group license plate, deposited into the appropriate account
- 934 less:
- 935 (A) the costs of reordering firefighter special group license plate decals; and
- 936 (B) the costs of replacing recognition special group license plates with new license
- 937 plates under Subsection [41-1a-1211](#)(13).
- 938 (c) The donation described in Subsection (1)(a) must be made in the 12 months prior to
- 939 registration or renewal of registration.
- 940 (d) The donation described in Subsection (1)(a) shall be a one-time donation made to
- 941 the division when issuing original:
- 942 (i) snowmobile license plates; or
- 943 (ii) conservation license plates.
- 944 (4) Veterans license plates shall display one of the symbols representing the Army,
- 945 Navy, Air Force, Marines, Coast Guard, or American Legion.

946 Section 14. Section **49-11-903** is amended to read:

947 **49-11-903. State appropriation funding offset -- Proportionate share**

948 **determination and reporting.**

- 949 (1) As used in this section:
- 950 (a) "Baseline period" means calendar years 2013, 2014, and 2015.
- 951 (b) "Premium tax receipts" means the money received by the office under Subsection
- 952 [49-11-901.5](#)(1) and paid in accordance with Subsections [49-11-901.5](#)(2)(a) and (b).
- 953 (c) "State appropriation" means the ongoing state appropriation from the General Fund

954 to the Firefighters Retirement [~~Trust and Agency~~] Fund that offsets the gross expense of the
955 Firefighters' Retirement System.

956 (2) The office shall make a determination for the Firefighters' Retirement System, as
957 recommended by the actuary and adopted by the executive director, as follows:

958 (a) determine for the baseline period:

959 (i) the average annual dollar amount of premium tax receipts;

960 (ii) the average annual dollar amount of total employer contributions; and

961 (iii) the proportionate share of total dollar employer contributions funded by premium
962 tax receipts for the baseline period, which is calculated as the average annual dollar amount of
963 premium tax receipts divided by the average annual dollar amount of total employer
964 contributions;

965 (b) determine for each calendar year, beginning after calendar year 2020, the
966 proportionate share of total dollar employer contributions funded by the state appropriation,
967 which is calculated as the dollar amount of the state appropriation divided by the total dollar
968 employer contributions; and

969 (c) if the proportionate share for the year exceeds the proportionate share for the
970 baseline period under Subsection (2)(a)(iii), recommend the actuarially determined dollar
971 amount, if any, that the state appropriation may be reduced by in the future to maintain an
972 equivalent proportionate share that is not expected to exceed the proportionate share for the
973 baseline period.

974 (3) (a) If the determination under Subsection (2)(c) results in recommending a
975 reduction to the state appropriation, the office shall report the dollar amount of the
976 recommended reduction to the governor and Legislature, which may be included in the annual
977 report on contribution rates required under Subsection [49-11-203\(1\)\(h\)](#).

978 (b) If the Legislature reduces the state appropriation, the board's subsequent certified
979 contribution rates for the Firefighters' Retirement System shall include any additional member
980 or employer contributions required to maintain the system on a financially and actuarially
981 sound basis due to the reduced funding offset dollars.

982 (4) As required to implement this section, the office may make the determinations
983 using actuarial assumptions and methods adopted by the board.

984 Section 15. Section **51-5-4** is amended to read:

985 **51-5-4. Funds established -- Titles of funds -- Fund functions.**

986 (1) (a) (i) The funds enumerated in this section are established as major fund types.

987 (ii) All resources and financial transactions of Utah state government shall be
988 accounted for within one of these major fund types.

989 (b) (i) All funds or subfunds shall be consolidated into one of the state's major fund
990 types.

991 (ii) Where a specific statute requires that a fund or account be established, that fund or
992 account shall be accounted for as an individual fund, subfund, or account within the major fund
993 type to meet generally accepted accounting principles.

994 (iii) Existing and new activities of state government authorized by the Legislature shall
995 be accounted for within the framework of the major fund types established in this section.

996 (c) The Division of Finance shall determine the accounting classification that complies
997 with generally accepted accounting principles for all funds, subfunds, or accounts created by
998 the Legislature.

999 (d) (i) Major fund types shall be added by amending this chapter.

1000 (ii) Whenever a new act creates or establishes a fund, subfund, or account without
1001 amending this chapter, the reference to a fund, subfund, or account in the new act shall be
1002 classified within one of the major fund types established by this section.

1003 (2) Major Fund Type Titles:

1004 (a) General Fund;

1005 (b) Special Revenue Funds;

1006 (c) Capital Projects Funds;

1007 (d) Debt Service Funds;

1008 (e) Permanent Funds;

1009 (f) Enterprise Funds;

- 1010 (g) Internal Service Funds;
- 1011 (h) [~~Trust and Agency~~] Fiduciary Funds; and
- 1012 (i) Discrete Component Unit Funds.
- 1013 (3) The General Fund shall receive all revenues and account for all expenditures not
- 1014 otherwise provided for by law in any other fund.
- 1015 (4) Special Revenue Funds are used to account for and report proceeds of specific
- 1016 revenue sources that are restricted or committed to be expended for a specified purpose.
- 1017 (a) The Education Fund is a Special Revenue Fund that:
- 1018 (i) receives all revenues from taxes on intangible property or from a tax on income; and
- 1019 (ii) is designated for public and higher education.
- 1020 (b) The Transportation Fund is a Special Revenue Fund that accounts for all revenues
- 1021 that are required by law to be expended for highway purposes.
- 1022 (c) (i) An Expendable Special Revenue Fund is a Special Revenue Fund created by
- 1023 legislation or contractual relationship with parties external to the state that:
- 1024 (A) identifies specific revenues collected from fees, taxes, dedicated credits, donations,
- 1025 federal funds, or other sources;
- 1026 (B) defines the use of the money in the fund for a specific function of government or
- 1027 program within an agency; and
- 1028 (C) delegates spending authority or authorization to use the fund's assets to a governing
- 1029 board, administrative department, or other officials as defined in the enabling legislation or
- 1030 contract establishing the fund.
- 1031 (ii) An Expendable Special Revenue Fund may only be created by contractual
- 1032 relationship with external parties when the sources of revenue for the fund are donated
- 1033 revenues or federal revenues.
- 1034 (iii) Expendable Special Revenue Funds are subject to annual legislative review by the
- 1035 appropriate legislative appropriations subcommittee.
- 1036 (5) (a) Capital Projects Funds account for financial resources to be expended for the
- 1037 acquisition or construction of capital outlays, including the acquisition or construction of a

1038 capital facility and other capital assets. Capital Projects Funds exclude those types of
1039 capital-related outflows financed by proprietary funds or for assets that will be held in trust for
1040 individuals, private organizations, or other governments.

1041 (b) The Transportation Investment Fund of 2005 is a Capital Projects Fund that
1042 accounts for revenues that are required by law to be expended for the maintenance,
1043 construction, reconstruction, or renovation of certain state and federal highways.

1044 (6) Debt Service Funds account for the accumulation of resources for, and the payment
1045 of, the principal and interest on general long-term obligations.

1046 (7) Permanent Funds account for assets that are legally restricted to the extent that only
1047 earnings, and not principal, may be used for a specific purpose.

1048 (8) Enterprise Funds are designated to account for the following:

1049 (a) operations, financed and operated in a manner similar to private business
1050 enterprises, where the Legislature intends that the costs of providing goods or services to the
1051 public are financed or recovered primarily through user charges;

1052 (b) operations where the Legislature requires periodic determination of revenues
1053 earned, expenses incurred, and net income;

1054 (c) operations for which a fee is charged to external users for goods or services; or

1055 (d) operations that are financed with debt that is secured solely by a pledge of the net
1056 revenues from fees and charges of the operations.

1057 (9) Internal Service Funds account for the financing of goods or services provided by
1058 one department, division, or agency to other departments, divisions, or agencies of the state, or
1059 to other governmental units, on a cost-reimbursement basis.

1060 (10) (a) ~~[Trust and Agency]~~ Fiduciary Funds account for assets held by the state as
1061 trustee or agent for individuals, private organizations, or other governmental units.

1062 (b) Pension Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds, and
1063 ~~[Agency]~~ Custodial Funds are ~~[Trust and Agency]~~ Fiduciary Funds.

1064 (11) Discrete Component Unit Funds account for the financial resources used to
1065 operate the state's colleges and universities and other discrete component units.

1066 Section 16. Section 59-2-924.2 is amended to read:

1067 **59-2-924.2. Adjustments to the calculation of a taxing entity's certified tax rate.**

1068 (1) For purposes of this section, "certified tax rate" means a certified tax rate calculated
1069 in accordance with Section 59-2-924.

1070 (2) Beginning January 1, 1997, if a taxing entity receives increased revenues from
1071 uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2,
1072 59-2-405.3, or 72-10-110.5 as a result of any county imposing a sales and use tax under
1073 Chapter 12, Part 11, County Option Sales and Use Tax, the taxing entity shall decrease its
1074 certified tax rate to offset the increased revenues.

1075 (3) (a) Beginning July 1, 1997, if a county has imposed a sales and use tax under
1076 Chapter 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate shall be:

1077 (i) decreased on a one-time basis by the amount of the estimated sales and use tax
1078 revenue to be distributed to the county under Subsection 59-12-1102(3); and

1079 (ii) increased by the amount necessary to offset the county's reduction in revenue from
1080 uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2,
1081 59-2-405.3, or 72-10-110.5 as a result of the decrease in the certified tax rate under Subsection
1082 (3)(a)(i).

1083 (b) The commission shall determine estimates of sales and use tax distributions for
1084 purposes of Subsection (3)(a).

1085 (4) Beginning January 1, 1998, if a municipality has imposed an additional resort
1086 communities sales and use tax under Section 59-12-402, the municipality's certified tax rate
1087 shall be decreased on a one-time basis by the amount necessary to offset the first 12 months of
1088 estimated revenue from the additional resort communities sales and use tax imposed under
1089 Section 59-12-402.

1090 (5) (a) This Subsection (5) applies to each county that:

1091 (i) establishes a countywide special service district under Title 17D, Chapter 1, Special
1092 Service District Act, to provide jail service, as provided in Subsection 17D-1-201(10); and

1093 (ii) levies a property tax on behalf of the special service district under Section

1094 17D-1-105.

1095 (b) (i) The certified tax rate of each county to which this Subsection (5) applies shall be
1096 decreased by the amount necessary to reduce county revenues by the same amount of revenues
1097 that will be generated by the property tax imposed on behalf of the special service district.

1098 (ii) Each decrease under Subsection (5)(b)(i) shall occur contemporaneously with the
1099 levy on behalf of the special service district under Section 17D-1-105.

1100 (6) (a) As used in this Subsection (6):

1101 (i) "Annexing county" means a county whose unincorporated area is included within a
1102 public safety district by annexation.

1103 (ii) "Annexing municipality" means a municipality whose area is included within a
1104 public safety district by annexation.

1105 (iii) "Equalized public safety protection tax rate" means the tax rate that results from:

1106 (A) calculating, for each participating county and each participating municipality, the
1107 property tax revenue necessary:

1108 (I) in the case of a fire district, to cover all of the costs associated with providing fire
1109 protection, paramedic, and emergency services:

1110 (Aa) for a participating county, in the unincorporated area of the county; and

1111 (Bb) for a participating municipality, in the municipality; or

1112 (II) in the case of a police district, to cover all the costs:

1113 (Aa) associated with providing law enforcement service:

1114 (Ii) for a participating county, in the unincorporated area of the county; and

1115 (IIii) for a participating municipality, in the municipality; and

1116 (Bb) that the police district board designates as the costs to be funded by a property
1117 tax; and

1118 (B) adding all the amounts calculated under Subsection (6)(a)(iii)(A) for all
1119 participating counties and all participating municipalities and then dividing that sum by the
1120 aggregate taxable value of the property, as adjusted in accordance with Section 59-2-913:

1121 (I) for participating counties, in the unincorporated area of all participating counties;

1122 and

1123 (II) for participating municipalities, in all the participating municipalities.

1124 (iv) "Fire district" means a service area under Title 17B, Chapter 2a, Part 9, Service

1125 Area Act:

1126 (A) created to provide fire protection, paramedic, and emergency services; and

1127 (B) in the creation of which an election was not required under Subsection

1128 [17B-1-214](#)(3)(d).

1129 (v) "Participating county" means a county whose unincorporated area is included

1130 within a public safety district at the time of the creation of the public safety district.

1131 (vi) "Participating municipality" means a municipality whose area is included within a

1132 public safety district at the time of the creation of the public safety district.

1133 (vii) "Police district" means a service area under Title 17B, Chapter 2a, Part 9, Service

1134 Area Act, within a county of the first class:

1135 (A) created to provide law enforcement service; and

1136 (B) in the creation of which an election was not required under Subsection

1137 [17B-1-214](#)(3)(d).

1138 (viii) "Public safety district" means a fire district or a police district.

1139 (ix) "Public safety service" means:

1140 (A) in the case of a public safety district that is a fire district, fire protection,

1141 paramedic, and emergency services; and

1142 (B) in the case of a public safety district that is a police district, law enforcement

1143 service.

1144 (b) In the first year following creation of a public safety district, the certified tax rate of

1145 each participating county and each participating municipality shall be decreased by the amount

1146 of the equalized public safety tax rate.

1147 (c) In the first budget year following annexation to a public safety district, the certified

1148 tax rate of each annexing county and each annexing municipality shall be decreased by an

1149 amount equal to the amount of revenue budgeted by the annexing county or annexing

1150 municipality:

1151 (i) for public safety service; and

1152 (ii) in:

1153 (A) for a taxing entity operating under a January 1 through December 31 fiscal year,
1154 the prior calendar year; or

1155 (B) for a taxing entity operating under a July 1 through June 30 fiscal year, the prior
1156 fiscal year.

1157 (d) Each tax levied under this section by a public safety district shall be considered to
1158 be levied by:

1159 (i) each participating county and each annexing county for purposes of the county's tax
1160 limitation under Section 59-2-908; and

1161 (ii) each participating municipality and each annexing municipality for purposes of the
1162 municipality's tax limitation under Section 10-5-112, for a town, or Section 10-6-133, for a
1163 city.

1164 (e) The calculation of a public safety district's certified tax rate for the year of
1165 annexation shall be adjusted to include an amount of revenue equal to one half of the amount
1166 of revenue budgeted by the annexing entity for public safety service in the annexing entity's
1167 prior fiscal year if:

1168 (i) the public safety district operates on a January 1 through December 31 fiscal year;

1169 (ii) the public safety district approves an annexation of an entity operating on a July 1
1170 through June 30 fiscal year; and

1171 (iii) the annexation described in Subsection (6)(e)(ii) takes effect on July 1.

1172 (7) (a) The base taxable value as defined in Section 17C-1-102 shall be reduced for any
1173 year to the extent necessary to provide a community reinvestment agency established under
1174 Title 17C, Limited Purpose Local Government Entities - Community Reinvestment Agency
1175 Act, with approximately the same amount of money the agency would have received without a
1176 reduction in the county's certified tax rate, calculated in accordance with Section 59-2-924, if:

1177 (i) in that year there is a decrease in the certified tax rate under Subsection (2) or (3)(a);

1178 (ii) the amount of the decrease is more than 20% of the county's certified tax rate of the
1179 previous year; and

1180 (iii) the decrease results in a reduction of the amount to be paid to the agency under
1181 Section 17C-1-403 or 17C-1-404.

1182 (b) The base taxable value as defined in Section 17C-1-102 shall be increased in any
1183 year to the extent necessary to provide a community reinvestment agency with approximately
1184 the same amount of money as the agency would have received without an increase in the
1185 certified tax rate that year if:

1186 (i) in that year the base taxable value as defined in Section 17C-1-102 is reduced due to
1187 a decrease in the certified tax rate under Subsection (2) or (3)(a); and

1188 (ii) the certified tax rate of a city, school district, local district, or special service
1189 district increases independent of the adjustment to the taxable value of the base year.

1190 (c) Notwithstanding a decrease in the certified tax rate under Subsection (2) or (3)(a),
1191 the amount of money allocated and, when collected, paid each year to a community
1192 reinvestment agency established under Title 17C, Limited Purpose Local Government Entities -
1193 Community Reinvestment Agency Act, for the payment of bonds or other contract
1194 indebtedness, but not for administrative costs, may not be less than that amount would have
1195 been without a decrease in the certified tax rate under Subsection (2) or (3)(a).

1196 (8) (a) For the calendar year beginning on January 1, 2014, the calculation of a county
1197 assessing and collecting levy shall be adjusted by the amount necessary to offset:

1198 (i) any change in the certified tax rate that may result from amendments to Part 16,
1199 Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270, Section 3;
1200 and

1201 (ii) the difference in the amount of revenue a taxing entity receives from or contributes
1202 to the Property Tax Valuation [Agency] Fund, created in Section 59-2-1602, that may result
1203 from amendments to Part 16, Multicounty Assessing and Collecting Levy, in Laws of Utah
1204 2014, Chapter 270, Section 3.

1205 (b) A taxing entity is not required to comply with the notice and public hearing

1206 requirements in Section 59-2-919 for an adjustment to the county assessing and collecting levy
1207 described in Subsection (8)(a).

1208 Section 17. Section 59-2-926 is amended to read:

1209 **59-2-926. Proposed tax increase by state -- Notice -- Contents -- Dates.**

1210 If the state authorizes a tax rate that exceeds the applicable tax rate described in Section
1211 53F-2-301 or 53F-2-301.5, or authorizes a levy pursuant to Section 59-2-1602 that exceeds the
1212 certified revenue levy as defined in Section 59-2-102, the state shall publish a notice no later
1213 than 10 days after the last day of the annual legislative general session that meets the following
1214 requirements:

1215 (1) (a) The Office of the Legislative Fiscal Analyst shall advertise that the state
1216 authorized a levy that generates revenue in excess of the previous year's ad valorem tax
1217 revenue, plus eligible new growth as defined in Section 59-2-924, but exclusive of revenue
1218 from collections from redemptions, interest, and penalties:

1219 (i) in a newspaper of general circulation in the state; and

1220 (ii) as required in Section 45-1-101.

1221 (b) Except an advertisement published on a website, the advertisement described in
1222 Subsection (1)(a):

1223 (i) shall be no less than 1/4 page in size and the type used shall be no smaller than 18
1224 point, and surrounded by a 1/4-inch border;

1225 (ii) may not be placed in that portion of the newspaper where legal notices and
1226 classified advertisements appear; and

1227 (iii) shall be run once.

1228 (2) The form and content of the notice shall be substantially as follows:

1229 "NOTICE OF TAX INCREASE

1230 The state has budgeted an increase in its property tax revenue from \$ _____ to
1231 \$ _____ or ____%. The increase in property tax revenues will come from the following
1232 sources (include all of the following provisions):

1233 (a) \$ _____ of the increase will come from (provide an explanation of the cause

1234 of adjustment or increased revenues, such as reappraisals or factoring orders);

1235 (b) \$_____ of the increase will come from natural increases in the value of the
1236 tax base due to (explain cause of eligible new growth, such as new building activity,
1237 annexation, etc.); and

1238 (c) a home valued at \$100,000 in the state of Utah which based on last year's (levy for
1239 the basic state-supported school program, applicable tax rate for the Property Tax Valuation
1240 [Agency] Fund, or both) paid \$_____ in property taxes would pay the following:

1241 (i) \$_____ if the state of Utah did not budget an increase in property tax revenue
1242 exclusive of eligible new growth; and

1243 (ii) \$_____ under the increased property tax revenues exclusive of eligible new
1244 growth budgeted by the state of Utah."

1245 Section 18. Section **59-2-1601** is amended to read:

1246 **59-2-1601. Definitions.**

1247 As used in this part:

1248 (1) "County additional property tax" means the property tax levy described in
1249 Subsection [59-2-1602\(4\)](#).

1250 (2) "Fund" means the Property Tax Valuation [Agency] Fund created in Section
1251 [59-2-1602](#).

1252 (3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by
1253 an agreement:

1254 (a) entered into by all of the counties in the state; and

1255 (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.

1256 (4) "Multicounty assessing and collecting levy" means a property tax levied in
1257 accordance with Subsection [59-2-1602\(2\)](#).

1258 (5) "Statewide property tax system" means a computer assisted system for mass
1259 appraisal, equalization, collection, distribution, and administration related to property tax,
1260 created in accordance with Section [59-2-1606](#).

1261 Section 19. Section **59-2-1602** is amended to read:

1262 **59-2-1602. Property Tax Valuation Fund -- Statewide levy -- Additional county**
1263 **levy.**

1264 (1) (a) There is created [~~an agency~~] a custodial fund known as the "Property Tax
1265 Valuation [~~Agency~~] Fund."

1266 (b) The fund consists of:

1267 (i) deposits made and penalties received under Subsection (3); and

1268 (ii) interest on money deposited into the fund.

1269 (c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed
1270 and used as provided in Section [59-2-1603](#).

1271 (2) (a) Each county shall annually impose a multicounty assessing and collecting levy
1272 as provided in this Subsection (2).

1273 (b) The tax rate of the multicounty assessing and collecting levy is:

1274 (i) for a calendar year beginning on or after January 1, 2020, and before January 1,
1275 2025, .000012; and

1276 (ii) for a calendar year beginning on or after January 1, 2025, the certified revenue levy.

1277 (c) The state treasurer shall allocate revenue collected from the multicounty assessing
1278 and collecting levy as follows:

1279 (i) 18% of the revenue collected shall be deposited into the Property Tax Valuation
1280 [~~Agency~~] Fund, up to \$500,000 annually; and

1281 (ii) after the deposit described in Subsection (2)(c)(i), all remaining revenue collected
1282 from the multicounty assessing and collecting levy shall be deposited into the Multicounty
1283 Appraisal Trust.

1284 (3) (a) The multicounty assessing and collecting levy imposed under Subsection (2)
1285 shall be separately stated on the tax notice as a multicounty assessing and collecting levy.

1286 (b) The multicounty assessing and collecting levy is:

1287 (i) exempt from Sections [17C-1-403](#) through [17C-1-406](#);

1288 (ii) in addition to and exempt from the maximum levies allowable under Section
1289 [59-2-908](#); and

- 1290 (iii) exempt from the notice and public hearing requirements of Section 59-2-919.
- 1291 (c) (i) Each county shall transmit quarterly to the state treasurer the revenue collected
- 1292 from the multicounty assessing and collecting levy.
- 1293 (ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later
- 1294 than the tenth day of the month following the end of the quarter in which the revenue is
- 1295 collected.
- 1296 (iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day
- 1297 of the month following the end of the quarter in which the revenue is collected, the county shall
- 1298 pay an interest penalty at the rate of 10% each year until the revenue is transmitted.
- 1299 (d) The state treasurer shall allocate the penalties received under this Subsection (3) in
- 1300 the same manner as revenue is allocated under Subsection (2)(c).
- 1301 (4) (a) A county may levy a county additional property tax in accordance with this
- 1302 Subsection (4).
- 1303 (b) The county additional property tax:
- 1304 (i) shall be separately stated on the tax notice as a county assessing and collecting levy;
- 1305 (ii) may not be incorporated into the rate of any other levy;
- 1306 (iii) is exempt from Sections 17C-1-403 through 17C-1-406; and
- 1307 (iv) is in addition to and exempt from the maximum levies allowable under Section
- 1308 59-2-908.
- 1309 (c) Revenue collected from the county additional property tax shall be used to:
- 1310 (i) promote the accurate valuation and uniform assessment levels of property as
- 1311 required by Section 59-2-103;
- 1312 (ii) promote the efficient administration of the property tax system, including the costs
- 1313 of assessment, collection, and distribution of property taxes;
- 1314 (iii) fund state mandated actions to meet legislative mandates or judicial or
- 1315 administrative orders that relate to promoting:
- 1316 (A) the accurate valuation of property; and
- 1317 (B) the establishment and maintenance of uniform assessment levels within and among

1318 counties; and

1319 (iv) establish reappraisal programs that:

1320 (A) are adopted by a resolution or ordinance of the county legislative body; and

1321 (B) conform to rules the commission makes in accordance with Title 63G, Chapter 3,

1322 Utah Administrative Rulemaking Act.

1323 Section 20. Section **59-2-1603** is amended to read:

1324 **59-2-1603. Allocation of money in the Property Tax Valuation Fund -- Use of**
1325 **funds.**

1326 (1) The state auditor shall annually conduct a study of each county of the fourth, fifth,
1327 or sixth class to determine:

1328 (a) the costs of assessing and collecting property taxes;

1329 (b) the ability to generate revenue from an assessing and collecting levy; and

1330 (c) the tax burden of levying a property tax sufficient to cover the costs of assessing
1331 and collecting property taxes.

1332 (2) Subject to Subsection (3), and in accordance with Title 63G, Chapter 3, Utah
1333 Administrative Rulemaking Act, the auditor shall make rules providing for the allocation of
1334 money in the Property Tax Valuation [Agency] Fund.

1335 (3) The rules described in Subsection (2) shall give priority in the allocation of money
1336 in the Property Tax Valuation [Agency] Fund to the counties of the fourth, fifth, or sixth class
1337 that the state auditor determines:

1338 (a) in accordance with the study required by Subsection (1), to have the highest tax
1339 burden; or

1340 (b) to have the greatest need to improve:

1341 (i) the accurate valuation and uniform assessment levels of property as required by
1342 Section [59-2-103](#); or

1343 (ii) the efficiency of the property tax system.

1344 (4) A county shall use money disbursed from the Property Tax Valuation [Agency]
1345 Fund to:

- 1346 (a) offset the costs of assessing and collecting property taxes;
- 1347 (b) improve the accurate valuation and uniform assessment levels of property as
- 1348 required by Section 59-2-103; or
- 1349 (c) improve the efficiency of the property tax system.
- 1350 (5) If money remains in the fund after all allocations have been distributed to receiving
- 1351 counties in a calendar year, the state auditor shall retain the money in the fund for distribution
- 1352 the following calendar year.

1353 Section 21. Section 59-10-1312 is amended to read:

1354 **59-10-1312. Election Campaign Fund -- Creation -- Funding for account --**
1355 **Disbursement and distribution -- State treasurer requirement to provide a list of**
1356 **contributions designated to each political party.**

1357 (1) (a) As used in this section, "fund" means the Election Campaign Fund created by
1358 this section.

1359 (b) There is created [~~an agency~~] a custodial fund known as the "Election Campaign
1360 Fund."

1361 (c) The fund shall consist of all amounts deposited to the fund in accordance with
1362 Section 59-10-1311.

1363 (2) On or before four months after the due date for filing a return required by this
1364 chapter in which a contribution is made in accordance with Section 59-10-1311, the state
1365 treasurer shall:

1366 (a) disburse that portion of the amounts deposited in the fund since the last
1367 disbursement:

1368 (i) that are designated for a political party; and

1369 (ii) to the political party to which the amounts are designated; and

1370 (b) provide to the political party described in Subsection (2)(a)(ii) a list disclosing, for
1371 each county, the total amount designated by resident or nonresident individuals, other than
1372 nonresident aliens, in that county.

1373 Section 22. Section 63A-3-109 is amended to read:

1374 **63A-3-109. Contribution dependent accounts -- Annual report.**

1375 (1) As used in this section:

1376 (a) (i) "Contribution" means a voluntary donation of money or other valuable property
1377 to a state fund or account.

1378 (ii) "Contribution" does not include:

1379 (A) a fee or tax levied by a state entity; or

1380 (B) a voluntary donation made under Title 41, Chapter 1a, Motor Vehicle Act or Title
1381 59, Chapter 10, Part 13, Individual Income Tax Contribution Act.

1382 (b) (i) "Contribution dependent account" means a state fund or account that:

1383 (A) receives at least 50% of the fund's or account's revenue from contributions; and

1384 (B) is not intended to be used to directly provide services exclusively to a person who
1385 makes a contribution to the fund or account.

1386 (ii) "Contribution dependent account" does not include a [~~trust and agency~~] fiduciary
1387 fund as defined in Section 51-5-4.

1388 (2) The Division of Finance shall annually prepare a report that:

1389 (a) lists each contribution dependent account that did not receive at least \$30,000 in
1390 contributions during at least one of the three fiscal years before the day on which the report is
1391 compiled; and

1392 (b) recommends that the Legislature close each contribution dependent account listed
1393 in the report.

1394 (3) The Division of Finance shall present the report described in Subsection (2) to the
1395 Executive Appropriations Committee by November 30 of each year.

1396 Section 23. Section 63A-3-205 is amended to read:

1397 **63A-3-205. Revolving loan funds -- Standards and procedures.**

1398 (1) As used in this section, "revolving loan fund" means:

1399 (a) the Water Resources Conservation and Development Fund, created in Section
1400 73-10-24;

1401 (b) the Water Resources Construction Fund, created in Section 73-10-8;

- 1402 (c) the Water Resources Cities Water Loan Fund, created in Section 73-10-22;
- 1403 (d) the Clean Fuel Conversion Funds, created in Title 19, Chapter 1, Part 4, Clean
- 1404 Fuels and Vehicle Technology Program Act;
- 1405 (e) the Water Development Security Fund and its subaccounts, created in Section
- 1406 73-10c-5;
- 1407 (f) the Agriculture Resource Development Fund, created in Section 4-18-106;
- 1408 (g) the Utah Rural Rehabilitation Fund, created in Section 4-19-105;
- 1409 (h) the Permanent Community Impact Fund, created in Section 35A-8-303;
- 1410 (i) the Petroleum Storage Tank [Trust] Fund, created in Section 19-6-409;
- 1411 (j) the Uintah Basin Revitalization Fund, created in Section 35A-8-1602;
- 1412 (k) the Navajo Revitalization Fund, created in Section 35A-8-1704; and
- 1413 (l) the Energy Efficiency Fund, created in Section 11-45-201.
- 1414 (2) The division shall for each revolving loan fund make rules establishing standards
- 1415 and procedures governing:
 - 1416 (a) payment schedules and due dates;
 - 1417 (b) interest rate effective dates;
 - 1418 (c) loan documentation requirements; and
 - 1419 (d) interest rate calculation requirements.
- 1420 Section 24. Section 63B-1b-102 is amended to read:
- 1421 **63B-1b-102. Definitions.**
- 1422 As used in this chapter:
 - 1423 (1) "Agency bonds" means any bond, note, contract, or other evidence of indebtedness
 - 1424 representing loans or grants made by an authorizing agency.
 - 1425 (2) "Authorized official" means the state treasurer or other person authorized by a bond
 - 1426 document to perform the required action.
 - 1427 (3) "Authorizing agency" means the board, person, or unit with legal responsibility for
 - 1428 administering and managing revolving loan funds.
 - 1429 (4) "Bond document" means:

- 1430 (a) a resolution of the commission; or
- 1431 (b) an indenture or other similar document authorized by the commission that
- 1432 authorizes and secures outstanding revenue bonds from time to time.
- 1433 (5) "Commission" means the State Bonding Commission, created in Section
- 1434 [63B-1-201](#).
- 1435 (6) "Revenue bonds" means any special fund revenue bonds issued under this chapter.
- 1436 (7) "Revolving Loan Funds" means:
- 1437 (a) the Water Resources Conservation and Development Fund, created in Section
- 1438 [73-10-24](#);
- 1439 (b) the Water Resources Construction Fund, created in Section [73-10-8](#);
- 1440 (c) the Water Resources Cities Water Loan Fund, created in Section [73-10-22](#);
- 1441 (d) the Clean Fuel Conversion Funds, created in Title 19, Chapter 1, Part 4, Clean
- 1442 Fuels and Vehicle Technology Program Act;
- 1443 (e) the Water Development Security Fund and its subaccounts, created in Section
- 1444 [73-10c-5](#);
- 1445 (f) the Agriculture Resource Development Fund, created in Section [4-18-106](#);
- 1446 (g) the Utah Rural Rehabilitation Fund, created in Section [4-19-105](#);
- 1447 (h) the Permanent Community Impact Fund, created in Section [35A-8-303](#);
- 1448 (i) the Petroleum Storage Tank [~~Trust~~] Fund, created in Section [19-6-409](#); and
- 1449 (j) the State Infrastructure Bank Fund, created in Section [72-2-202](#).
- 1450 Section 25. Section **63B-1b-202** is amended to read:
- 1451 **63B-1b-202. Custodial officer -- Powers and duties.**
- 1452 (1) (a) There is created within the Division of Finance an officer responsible for the
- 1453 care, custody, safekeeping, collection, and accounting of all bonds, notes, contracts, trust
- 1454 documents, and other evidences of indebtedness:
- 1455 (i) owned or administered by the state or any of its agencies; and
- 1456 (ii) except as provided in Subsection (1)(b), relating to revolving loan funds.
- 1457 (b) Notwithstanding Subsection (1)(a), the officer described in Subsection (1)(a) is not

1458 responsible for the care, custody, safekeeping, collection, and accounting of a bond, note,
1459 contract, trust document, or other evidence of indebtedness relating to the:

- 1460 (i) Agriculture Resource Development Fund, created in Section 4-18-106;
- 1461 (ii) Utah Rural Rehabilitation Fund, created in Section 4-19-105;
- 1462 (iii) Petroleum Storage Tank [Trust] Fund, created in Section 19-6-409;
- 1463 (iv) Olene Walker Housing Loan Fund, created in Section 35A-8-502; and
- 1464 (v) Brownfields Fund, created in Section 19-8-120.

1465 (2) (a) Each authorizing agency shall deliver to this officer for the officer's care,
1466 custody, safekeeping, collection, and accounting all bonds, notes, contracts, trust documents,
1467 and other evidences of indebtedness:

- 1468 (i) owned or administered by the state or any of its agencies; and
- 1469 (ii) except as provided in Subsection (1)(b), relating to revolving loan funds.

1470 (b) This officer shall:

1471 (i) establish systems, programs, and facilities for the care, custody, safekeeping,
1472 collection, and accounting for the bonds, notes, contracts, trust documents, and other evidences
1473 of indebtedness submitted to the officer under this Subsection (2); and

1474 (ii) shall make available updated reports to each authorizing agency as to the status of
1475 loans under their authority.

1476 (3) The officer described in Section 63B-1b-201 shall deliver to the officer described in
1477 Subsection (1)(a) for the care, custody, safekeeping, collection, and accounting by the officer
1478 described in Subsection (1)(a) of all bonds, notes, contracts, trust documents, and other
1479 evidences of indebtedness closed as provided in Subsection 63B-1b-201(2)(b).

1480 Section 26. Section 63C-4a-308 is amended to read:

1481 **63C-4a-308. Commission duties with regards to federal lands.**

1482 The commission shall:

1483 (1) review and make recommendations on the transfer of federally controlled public
1484 lands to the state;

1485 (2) review and make recommendations regarding the state's sovereign right to protect

1486 the health, safety, and welfare of its citizens as it relates to public lands, including
1487 recommendations concerning the use of funds in the account created in Section 63C-4a-404;

1488 (3) study and evaluate the recommendations of the public lands transfer study and
1489 economic analysis conducted by the Public Lands Policy Coordinating Office in accordance
1490 with Section 63L-11-304;

1491 (4) coordinate with and report on the efforts of the executive branch, the counties and
1492 political subdivisions of the state, the state congressional delegation, western governors, other
1493 states, and other stakeholders concerning the transfer of federally controlled public lands to the
1494 state including convening working groups, such as a working group composed of members of
1495 the Utah Association of Counties;

1496 (5) study and make recommendations regarding the appropriate designation of public
1497 lands transferred to the state, including stewardship of the land and appropriate uses of the
1498 land;

1499 (6) study and make recommendations regarding the use of funds received by the state
1500 from the public lands transferred to the state; and

1501 (7) receive reports from and make recommendations to the attorney general, the
1502 Legislature, and other stakeholders involved in litigation on behalf of the state's interest in the
1503 transfer of public lands to the state, regarding:

1504 (a) preparation for potential litigation;

1505 (b) selection of outside legal counsel;

1506 (c) ongoing legal strategy for the transfer of public lands; and

1507 (d) use of money[~~-(i)~~] appropriated by the Legislature for the purpose of securing the
1508 transfer of public lands to the state under Section 63C-4a-404[~~;~~ and].

1509 [~~(ii) disbursed from the Public Lands Litigation Expendable Special Revenue Fund~~
1510 ~~created in Section 63C-4a-405.~~]

1511 Section 27. Section 63I-1-226 is amended to read:

1512 **63I-1-226. Repeal dates, Title 26.**

1513 (1) Subsection 26-1-7(1)(f), related to the Residential Child Care Licensing Advisory

- 1514 Committee, is repealed July 1, 2024.
- 1515 (2) Subsection 26-1-7(1)(h), related to the Primary Care Grant Committee, is repealed
1516 July 1, 2025.
- 1517 (3) Section 26-1-7.5, which creates the Utah Health Advisory Council, is repealed July
1518 1, 2025.
- 1519 (4) Section 26-1-40 is repealed July 1, 2022.
- 1520 (5) Section 26-1-41 is repealed July 1, 2026.
- 1521 (6) Section 26-7-10 is repealed July 1, 2025.
- 1522 (7) Subsection 26-7-11(5), regarding reports to the Legislature, is repealed July 1,
1523 2028.
- 1524 (8) Section 26-7-14 is repealed December 31, 2027.
- 1525 (9) Title 26, Chapter 9f, Utah Digital Health Service Commission Act, is repealed July
1526 1, 2025.
- 1527 (10) Subsection 26-10-6(5), which creates the Newborn Hearing Screening Committee,
1528 is repealed July 1, 2026.
- 1529 (11) Section 26-10b-106, which creates the Primary Care Grant Committee, is repealed
1530 July 1, 2025.
- 1531 (12) Subsection 26-15c-104(3), relating to a limitation on the number of
1532 microenterprise home kitchen permits that may be issued, is repealed on July 1, 2022.
- 1533 (13) Subsection 26-18-2.6(9), which addresses reimbursement for dental hygienists, is
1534 repealed July 1, 2028.
- 1535 (14) Section 26-18-27 is repealed July 1, 2025.
- 1536 (15) Title 26, Chapter 18, Part 2, Drug Utilization Review Board, is repealed July 1,
1537 2027.
- 1538 (16) Subsection 26-18-418(2), the language that states "and the Behavioral Health
1539 Crisis Response Commission created in Section 63C-18-202" is repealed July 1, 2023.
- 1540 (17) Section 26-33a-117 is repealed on December 31, 2023.
- 1541 (18) Title 26, Chapter 33a, Utah Health Data Authority Act, is repealed July 1, 2024.

1542 (19) Title 26, Chapter 36b, Inpatient Hospital Assessment Act, is repealed July 1,
1543 2024.

1544 (20) Title 26, Chapter 36c, Medicaid Expansion Hospital Assessment Act, is repealed
1545 July 1, 2024.

1546 (21) Title 26, Chapter 36d, Hospital Provider Assessment Act, is repealed July 1, 2024.

1547 (22) Section [26-39-201](#), which creates the Residential Child Care Licensing Advisory
1548 Committee, is repealed July 1, 2024.

1549 (23) Section [26-40-104](#), which creates the Utah Children's Health Insurance Program
1550 Advisory Council, is repealed July 1, 2025.

1551 (24) Section [26-50-202](#), which creates the Traumatic Brain Injury Advisory
1552 Committee, is repealed July 1, 2025.

1553 (25) Title 26, Chapter 54, Spinal Cord and Brain Injury Rehabilitation Fund and
1554 Pediatric Neuro-Rehabilitation Fund, is repealed January 1, 2025.

1555 [~~(26) Title 26, Chapter 63, Nurse Home Visiting Pay-for-Success Program, is repealed~~
1556 ~~July 1, 2026.~~]

1557 [~~(27)~~ [\(26\)](#)] Title 26, Chapter 66, Early Childhood Utah Advisory Council, is repealed
1558 July 1, 2026.

1559 [~~(28)~~ [\(27\)](#)] Title 26, Chapter 68, COVID-19 Vaccine Restrictions Act, is repealed July
1560 1, 2024.

1561 Section 28. Section **63J-1-601** is amended to read:

1562 **63J-1-601. End of fiscal year -- Unexpended balances -- Funds not to be closed**
1563 **out -- Pending claims -- Transfer of amounts from item of appropriation -- Nonlapsing**
1564 **accounts and funds -- Institutions of higher education to report unexpended balances.**

1565 (1) As used in this section:

1566 (a) "Education grant subrecipient" means a nonfederal entity that:

1567 (i) receives a subaward from the State Board of Education to carry out at least part of a
1568 federal or state grant program; and

1569 (ii) does not include an individual who is a beneficiary of the federal or state grant

1570 program.

1571 (b) "Transaction control number" means the unique numerical identifier established by
1572 the Department of Health to track each medical claim and indicates the date on which the claim
1573 is entered.

1574 (2) On or before August 31 of each fiscal year, the director of the Division of Finance
1575 shall close out to the proper fund or account all remaining unexpended and unencumbered
1576 balances of appropriations made by the Legislature, except:

1577 (a) those funds classified under Title 51, Chapter 5, Funds Consolidation Act, as:

1578 (i) enterprise funds;

1579 (ii) internal service funds;

1580 (iii) [~~trust and agency~~] fiduciary funds;

1581 (iv) capital projects funds;

1582 (v) discrete component unit funds;

1583 (vi) debt service funds; and

1584 (vii) permanent funds;

1585 (b) those appropriations from a fund or account or appropriations to a program that are
1586 designated as nonlapsing under Section [63J-1-602.1](#) or [63J-1-602.2](#);

1587 (c) expendable special revenue funds, unless specifically directed to close out the fund
1588 in the fund's enabling legislation;

1589 (d) acquisition and development funds appropriated to the Division of State Parks or
1590 the Division of Recreation;

1591 (e) funds encumbered to pay purchase orders issued prior to May 1 for capital
1592 equipment if delivery is expected before June 30; and

1593 (f) unexpended and unencumbered balances of appropriations that meet the
1594 requirements of Section [63J-1-603](#).

1595 (3) (a) Liabilities and related expenses for goods and services received on or before
1596 June 30 shall be recognized as expenses due and payable from appropriations made prior to
1597 June 30.

1598 (b) The liability and related expense shall be recognized within time periods
1599 established by the Division of Finance but shall be recognized not later than August 31.

1600 (c) Liabilities and expenses not so recognized may be paid from regular departmental
1601 appropriations for the subsequent fiscal year, if these claims do not exceed unexpended and
1602 unencumbered balances of appropriations for the years in which the obligation was incurred.

1603 (d) No amounts may be transferred from an item of appropriation of any department,
1604 institution, or agency into the Capital Projects Fund or any other fund without the prior express
1605 approval of the Legislature.

1606 (4) (a) For purposes of this chapter, a claim processed under the authority of Title 26,
1607 Chapter 18, Medical Assistance Act:

1608 (i) is not a liability or an expense to the state for budgetary purposes, unless the
1609 Division of Health Care Financing receives the claim within the time periods established by the
1610 Division of Finance under Subsection (3)(b); and

1611 (ii) is not subject to Subsection (3)(c).

1612 (b) The transaction control number that the Division of Health Care Financing records
1613 on each claim invoice is the date of receipt.

1614 (5) (a) For purposes of this chapter, a claim processed in accordance with Title 35A,
1615 Chapter 13, Utah State Office of Rehabilitation Act:

1616 (i) is not a liability or an expense to the state for budgetary purposes, unless the Utah
1617 State Office of Rehabilitation receives the claim within the time periods established by the
1618 Division of Finance under Subsection (3)(b); and

1619 (ii) is not subject to Subsection (3)(c).

1620 (b) (i) The Utah State Office of Rehabilitation shall mark each claim invoice with the
1621 date on which the Utah State Office of Rehabilitation receives the claim invoice.

1622 (ii) The date described in Subsection (5)(b)(i) is the date of receipt for purposes of this
1623 section.

1624 (6) (a) For purposes of this chapter, a reimbursement request received from an
1625 education grant subrecipient:

1626 (i) is not a liability or expense to the state for budgetary purposes, unless the State
1627 Board of Education receives the claim within the time periods described in Subsection (3)(b);
1628 and

1629 (ii) is not subject to Subsection (3)(c).

1630 (b) The transaction control number that the State Board of Education records on a
1631 claim invoice is the date of receipt.

1632 (7) Any balance from an appropriation to a state institution of higher education that
1633 remains unexpended at the end of the fiscal year shall be reported to the Division of Finance by
1634 the September 1 following the close of the fiscal year.

1635 Section 29. Section **63J-1-602.1** is amended to read:

1636 **63J-1-602.1. List of nonlapsing appropriations from accounts and funds.**

1637 Appropriations made from the following accounts or funds are nonlapsing:

1638 (1) The Utah Intracurricular Student Organization Support for Agricultural Education
1639 and Leadership Restricted Account created in Section [4-42-102](#).

1640 (2) The Native American Repatriation Restricted Account created in Section [9-9-407](#).

1641 (3) The Martin Luther King, Jr. Civil Rights Support Restricted Account created in
1642 Section [9-18-102](#).

1643 (4) The National Professional Men's Soccer Team Support of Building Communities
1644 Restricted Account created in Section [9-19-102](#).

1645 (5) Funds collected for directing and administering the C-PACE district created in
1646 Section [11-42a-106](#).

1647 (6) Money received by the Utah Inland Port Authority, as provided in Section
1648 [11-58-105](#).

1649 (7) The "Latino Community Support Restricted Account" created in Section [13-1-16](#).

1650 (8) The Clean Air Support Restricted Account created in Section [19-1-109](#).

1651 (9) The Division of Air Quality Oil, Gas, and Mining Restricted Account created in
1652 Section [19-2a-106](#).

1653 (10) The Division of Water Quality Oil, Gas, and Mining Restricted Account created in

- 1654 Section [19-5-126](#).
- 1655 (11) The "Support for State-Owned Shooting Ranges Restricted Account" created in
1656 Section [23-14-13.5](#).
- 1657 (12) Award money under the State Asset Forfeiture Grant Program, as provided under
1658 Section [24-4-117](#).
- 1659 (13) Funds collected from the program fund for local health department expenses
1660 incurred in responding to a local health emergency under Section [26-1-38](#).
- 1661 (14) The Children with Cancer Support Restricted Account created in Section
1662 [26-21a-304](#).
- 1663 (15) State funds for matching federal funds in the Children's Health Insurance Program
1664 as provided in Section [26-40-108](#).
- 1665 (16) The Children with Heart Disease Support Restricted Account created in Section
1666 [26-58-102](#).
- 1667 ~~[(17) The Nurse Home Visiting Restricted Account created in Section [26-63-601](#).]~~
- 1668 ~~[(18)]~~ (17) The Technology Development Restricted Account created in Section
1669 [31A-3-104](#).
- 1670 ~~[(19)]~~ (18) The Criminal Background Check Restricted Account created in Section
1671 [31A-3-105](#).
- 1672 ~~[(20)]~~ (19) The Captive Insurance Restricted Account created in Section [31A-3-304](#),
1673 except to the extent that Section [31A-3-304](#) makes the money received under that section free
1674 revenue.
- 1675 ~~[(21)]~~ (20) The Title Licensee Enforcement Restricted Account created in Section
1676 [31A-23a-415](#).
- 1677 ~~[(22)]~~ (21) The Health Insurance Actuarial Review Restricted Account created in
1678 Section [31A-30-115](#).
- 1679 ~~[(23)]~~ (22) The Insurance Fraud Investigation Restricted Account created in Section
1680 [31A-31-108](#).
- 1681 ~~[(24)]~~ (23) The Underage Drinking Prevention Media and Education Campaign

- 1682 Restricted Account created in Section [32B-2-306](#).
- 1683 ~~[(25)]~~ [\(24\)](#) The School Readiness Restricted Account created in Section [35A-15-203](#).
- 1684 ~~[(26)]~~ [\(25\)](#) Money received by the Utah State Office of Rehabilitation for the sale of
1685 certain products or services, as provided in Section [35A-13-202](#).
- 1686 ~~[(27)]~~ [\(26\)](#) The Oil and Gas Administrative Penalties Account created in Section
1687 [40-6-11](#).
- 1688 ~~[(28)]~~ [\(27\)](#) The Oil and Gas Conservation Account created in Section [40-6-14.5](#).
- 1689 ~~[(29)]~~ [\(28\)](#) The Division of Oil, Gas, and Mining Restricted account created in Section
1690 [40-6-23](#).
- 1691 ~~[(30)]~~ [\(29\)](#) The Electronic Payment Fee Restricted Account created by Section
1692 [41-1a-121](#) to the Motor Vehicle Division.
- 1693 ~~[(31)]~~ [\(30\)](#) The Motor Vehicle Enforcement Division Temporary Permit Restricted
1694 Account created by Section [41-3-110](#) to the State Tax Commission.
- 1695 ~~[(32)]~~ [\(31\)](#) The Utah Law Enforcement Memorial Support Restricted Account created
1696 in Section [53-1-120](#).
- 1697 ~~[(33)]~~ [\(32\)](#) The State Disaster Recovery Restricted Account to the Division of
1698 Emergency Management, as provided in Section [53-2a-603](#).
- 1699 ~~[(34)]~~ [\(33\)](#) The Department of Public Safety Restricted Account to the Department of
1700 Public Safety, as provided in Section [53-3-106](#).
- 1701 ~~[(35)]~~ [\(34\)](#) The Utah Highway Patrol Aero Bureau Restricted Account created in
1702 Section [53-8-303](#).
- 1703 ~~[(36)]~~ [\(35\)](#) The DNA Specimen Restricted Account created in Section [53-10-407](#).
- 1704 ~~[(37)]~~ [\(36\)](#) The Canine Body Armor Restricted Account created in Section [53-16-201](#).
- 1705 ~~[(38)]~~ [\(37\)](#) The Technical Colleges Capital Projects Fund created in Section
1706 [53B-2a-118](#).
- 1707 ~~[(39)]~~ [\(38\)](#) The Higher Education Capital Projects Fund created in Section
1708 [53B-22-202](#).
- 1709 ~~[(40)]~~ [\(39\)](#) A certain portion of money collected for administrative costs under the

1710 School Institutional Trust Lands Management Act, as provided under Section [53C-3-202](#).

1711 ~~[(41)]~~ [\(40\)](#) The Public Utility Regulatory Restricted Account created in Section
1712 [54-5-1.5](#), subject to Subsection [54-5-1.5\(4\)\(d\)](#).

1713 ~~[(42)]~~ [\(41\)](#) Funds collected from a surcharge fee to provide certain licensees with
1714 access to an electronic reference library, as provided in Section [58-3a-105](#).

1715 ~~[(43)]~~ [\(42\)](#) Certain fines collected by the Division of Occupational and Professional
1716 Licensing for violation of unlawful or unprofessional conduct that are used for education and
1717 enforcement purposes, as provided in Section [58-17b-505](#).

1718 ~~[(44)]~~ [\(43\)](#) Funds collected from a surcharge fee to provide certain licensees with
1719 access to an electronic reference library, as provided in Section [58-22-104](#).

1720 ~~[(45)]~~ [\(44\)](#) Funds collected from a surcharge fee to provide certain licensees with
1721 access to an electronic reference library, as provided in Section [58-55-106](#).

1722 ~~[(46)]~~ [\(45\)](#) Funds collected from a surcharge fee to provide certain licensees with
1723 access to an electronic reference library, as provided in Section [58-56-3.5](#).

1724 ~~[(47)]~~ [\(46\)](#) Certain fines collected by the Division of Occupational and Professional
1725 Licensing for use in education and enforcement of the Security Personnel Licensing Act, as
1726 provided in Section [58-63-103](#).

1727 ~~[(48)]~~ [\(47\)](#) The Relative Value Study Restricted Account created in Section [59-9-105](#).

1728 ~~[(49)]~~ [\(48\)](#) The Cigarette Tax Restricted Account created in Section [59-14-204](#).

1729 ~~[(50)]~~ [\(49\)](#) Funds paid to the Division of Real Estate for the cost of a criminal
1730 background check for a mortgage loan license, as provided in Section [61-2c-202](#).

1731 ~~[(51)]~~ [\(50\)](#) Funds paid to the Division of Real Estate for the cost of a criminal
1732 background check for principal broker, associate broker, and sales agent licenses, as provided
1733 in Section [61-2f-204](#).

1734 ~~[(52)]~~ [\(51\)](#) Certain funds donated to the Department of Human Services, as provided in
1735 Section [62A-1-111](#).

1736 ~~[(53)]~~ [\(52\)](#) The National Professional Men's Basketball Team Support of Women and
1737 Children Issues Restricted Account created in Section [62A-1-202](#).

1738 ~~[(54)]~~ (53) Certain funds donated to the Division of Child and Family Services, as
1739 provided in Section [62A-4a-110](#).

1740 ~~[(55)]~~ (54) The Choose Life Adoption Support Restricted Account created in Section
1741 [62A-4a-608](#).

1742 ~~[(56)]~~ (55) Funds collected by the Office of Administrative Rules for publishing, as
1743 provided in Section [63G-3-402](#).

1744 ~~[(57)]~~ (56) The Immigration Act Restricted Account created in Section [63G-12-103](#).

1745 ~~[(58)]~~ (57) Money received by the military installation development authority, as
1746 provided in Section [63H-1-504](#).

1747 ~~[(59)]~~ (58) The Computer Aided Dispatch Restricted Account created in Section
1748 [63H-7a-303](#).

1749 ~~[(60)]~~ (59) The Unified Statewide 911 Emergency Service Account created in Section
1750 [63H-7a-304](#).

1751 ~~[(61)]~~ (60) The Utah Statewide Radio System Restricted Account created in Section
1752 [63H-7a-403](#).

1753 ~~[(62)]~~ (61) The Utah Capital Investment Restricted Account created in Section
1754 [63N-6-204](#).

1755 ~~[(63)]~~ (62) The Motion Picture Incentive Account created in Section [63N-8-103](#).

1756 ~~[(64)]~~ (63) Certain money payable for expenses of the Pete Suazo Utah Athletic
1757 Commission, as provided under Section [63N-10-301](#).

1758 ~~[(65)]~~ (64) Funds collected by the housing of state probationary inmates or state parole
1759 inmates, as provided in Subsection [64-13e-104\(2\)](#).

1760 ~~[(66)]~~ (65) Certain forestry and fire control funds utilized by the Division of Forestry,
1761 Fire, and State Lands, as provided in Section [65A-8-103](#).

1762 ~~[(67)]~~ ~~The Transportation of Veterans to Memorials Support Restricted Account created~~
1763 ~~in Section [71-14-102](#);~~

1764 ~~[(68)]~~ (66) The Amusement Ride Safety Restricted Account, as provided in Section
1765 [72-16-204](#).

1766 [~~(69)~~] (67) Certain funds received by the Office of the State Engineer for well drilling
1767 fines or bonds, as provided in Section 73-3-25.

1768 [~~(70)~~] (68) The Water Resources Conservation and Development Fund, as provided in
1769 Section 73-23-2.

1770 [~~(71)~~] (69) Funds donated or paid to a juvenile court by private sources, as provided in
1771 Subsection 78A-6-203(1)(c).

1772 [~~(72)~~] (70) Fees for certificate of admission created under Section 78A-9-102.

1773 [~~(73)~~] (71) Funds collected for adoption document access as provided in Sections
1774 78B-6-141, 78B-6-144, and 78B-6-144.5.

1775 [~~(74)~~] (72) Funds collected for indigent defense as provided in Title 78B, Chapter 22,
1776 Part 4, Utah Indigent Defense Commission.

1777 [~~(75)~~] (73) The Utah Geological Survey Oil, Gas, and Mining Restricted Account
1778 created in Section 79-3-403.

1779 [~~(76)~~] (74) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades
1780 State Park, and Green River State Park, as provided under Section 79-4-403.

1781 [~~(77)~~] (75) Certain funds received by the Division of State Parks from the sale or
1782 disposal of buffalo, as provided under Section 79-4-1001.

1783 [~~(78)~~] (76) The Drinking While Pregnant Prevention Media and Education Campaign
1784 Restricted Account created in Section 32B-2-308.

1785 Section 30. Section 63J-2-102 is amended to read:

1786 **63J-2-102. Definitions.**

1787 As used in this chapter:

1788 (1) (a) "Agency" means each department, commission, board, council, agency,
1789 institution, officer, corporation, fund, division, office, committee, authority, laboratory, library,
1790 unit, bureau, panel, or other administrative unit of the state.

1791 (b) "Agency" does not include the legislative branch, the Utah Board of Higher
1792 Education, the Utah Higher Education Assistance Authority, the board of trustees of each
1793 higher education institution, each higher education institution and its associated branches,

1794 centers, divisions, institutes, foundations, hospitals, colleges, schools, or departments, a public
1795 education entity, or an independent agency.

1796 (2) "Dedicated credits" means the same as that term is defined in Section 63J-1-102.

1797 (3) "Fees" means revenue collected by an agency for performing a service or providing
1798 a function that the agency deposits or accounts for as dedicated credits.

1799 (4) (a) "Governmental fund" means funds used to account for the acquisition, use, and
1800 balances of expendable financial resources and related liabilities using a measurement focus
1801 that emphasizes the flow of financial resources.

1802 (b) "Governmental fund" does not include internal service funds, enterprise funds,
1803 capital projects funds, debt service funds, or [~~trust and agency~~] fiduciary funds as established in
1804 Section 51-5-4.

1805 (5) "Independent agency" means the Utah State Retirement Office and the Utah
1806 Housing Corporation.

1807 (6) "Program" means the same as that term is defined in Section 63J-1-102.

1808 (7) "Revenue types" means the categories established by the Division of Finance under
1809 the authority of this chapter that classify revenue according to the purpose for which it is
1810 collected.

1811 Section 31. Section 63J-7-102 is amended to read:

1812 **63J-7-102. Scope and applicability of chapter.**

1813 (1) Except as provided in Subsection (2), and except as otherwise provided by a statute
1814 superseding provisions of this chapter by explicit reference to this chapter, the provisions of
1815 this chapter apply to each agency and govern each grant received on or after May 5, 2008.

1816 (2) This chapter does not govern:

1817 (a) a grant deposited into a General Fund restricted account;

1818 (b) a grant deposited into a [~~Trust and Agency~~] Fiduciary Fund as defined in Section
1819 51-5-4;

1820 (c) a grant deposited into an Enterprise Fund as defined in Section 51-5-4;

1821 (d) a grant made to the state without a restriction or other designated purpose that is

- 1822 deposited into the General Fund as free revenue;
- 1823 (e) a grant made to the state that is restricted only to "education" and that is deposited
- 1824 into the Education Fund or Uniform School Fund as free revenue;
- 1825 (f) in-kind donations;
- 1826 (g) a tax, fees, penalty, fine, surcharge, money judgment, or other money due the state
- 1827 when required by state law or application of state law;
- 1828 (h) a contribution made under Title 59, Chapter 10, Part 13, Individual Income Tax
- 1829 Contribution Act;
- 1830 (i) a grant received by an agency from another agency or political subdivision;
- 1831 (j) a grant to the Utah Dairy Commission created in Section [4-22-103](#);
- 1832 (k) a grant to the Heber Valley Historic Railroad Authority created in Section
- 1833 [63H-4-102](#);
- 1834 (l) a grant to the Utah State Railroad Museum Authority created in Section [63H-5-102](#);
- 1835 (m) a grant to the Utah Housing Corporation created in Section [63H-8-201](#);
- 1836 (n) a grant to the Utah State Fair Corporation created in Section [63H-6-103](#);
- 1837 (o) a grant to the Utah State Retirement Office created in Section [49-11-201](#);
- 1838 (p) a grant to the School and Institutional Trust Lands Administration created in
- 1839 Section [53C-1-201](#);
- 1840 (q) a grant to the Utah Communications Authority created in Section [63H-7a-201](#);
- 1841 (r) a grant to the Medical Education Program created in Section [53B-24-202](#);
- 1842 (s) a grant to the Utah Capital Investment Corporation created in Section [63N-6-301](#);
- 1843 (t) a grant to the Utah Charter School Finance Authority created in Section [53G-5-602](#);
- 1844 (u) a grant to the State Building Ownership Authority created in Section [63B-1-304](#); or
- 1845 (v) a grant to the Military Installation Development Authority created in Section
- 1846 [63H-1-201](#).
- 1847 (3) An agency need not seek legislative review or approval of grants under Part 2,
- 1848 Grant Approval Requirements, if:
- 1849 (a) the governor has declared a state of emergency; and

1850 (b) the grant is donated to the agency to assist victims of the state of emergency under
1851 Subsection 53-2a-204(1).

1852 Section 32. Section **67-4a-801** is amended to read:

1853 **67-4a-801. Unclaimed Property Fund -- Deposit of funds by administrator.**

1854 (1) (a) There is created a [~~private-purpose trust~~] custodial fund entitled the "Unclaimed
1855 Property [~~Trust~~] Fund."

1856 (b) Except as otherwise provided in this section, the administrator shall deposit all
1857 funds received under this chapter, including proceeds from the sale of property under Part 7,
1858 Sale of Property by Administrator, in the fund.

1859 (c) The fund shall earn interest.

1860 (2) The administrator shall:

1861 (a) pay any legitimate claims or deductions authorized by this chapter from the fund;

1862 (b) before the end of the fiscal year, estimate the amount of money from the fund that
1863 will ultimately be needed to be paid to claimants; and

1864 (c) at the end of the fiscal year, transfer any amount in excess of that amount to the
1865 Uniform School Fund, except that unclaimed restitution for crime victims shall be transferred
1866 to the Crime Victim Reparations Fund.

1867 (3) Before making any transfer to the Uniform School Fund, the administrator may
1868 deduct from the fund:

1869 (a) amounts appropriated by the Legislature for administration of this chapter;

1870 (b) any costs incurred in connection with the sale of abandoned property;

1871 (c) costs of mailing and publication in connection with any abandoned property;

1872 (d) reasonable service charges; and

1873 (e) costs incurred in examining records of holders of property and in collecting the
1874 property from those holders.

1875 Section 33. Section **78B-22-102** is amended to read:

1876 **78B-22-102. Definitions.**

1877 As used in this chapter:

1878 (1) "Account" means the Indigent Defense Resources Restricted Account created in
1879 Section 78B-22-405.

1880 (2) "Board" means the Indigent Defense Funds Board created in Section 78B-22-501.

1881 (3) "Commission" means the Utah Indigent Defense Commission created in Section
1882 78B-22-401.

1883 (4) "Child welfare case" means a proceeding under Title 80, Chapter 3, Abuse,
1884 Neglect, and Dependency Proceedings, or Chapter 4, Termination or Restoration of Parental
1885 Rights.

1886 (5) "Executive Director" means the executive director of the Office of Indigent Defense
1887 Services, created in Section 78B-22-451, who is appointed in accordance with Section
1888 78B-22-453.

1889 (6) (a) "Indigent defense resources" means the resources necessary to provide an
1890 effective defense for an indigent individual, including the costs for a competent investigator,
1891 expert witness, scientific or medical testing, transcripts, and printing briefs.

1892 (b) "Indigent defense resources" does not include an indigent defense service provider.

1893 (7) "Indigent defense service provider" means an attorney or entity appointed to
1894 represent an indigent individual pursuant to:

1895 (a) a contract with an indigent defense system to provide indigent defense services; or

1896 (b) an order issued by the court under Subsection 78B-22-203(2)(a).

1897 (8) "Indigent defense services" means:

1898 (a) the representation of an indigent individual by an indigent defense service provider;

1899 and

1900 (b) the provision of indigent defense resources for an indigent individual.

1901 (9) "Indigent defense system" means:

1902 (a) a city or town that is responsible for providing indigent defense services;

1903 (b) a county that is responsible for providing indigent defense services in the district
1904 court, juvenile court, and the county's justice courts; or

1905 (c) an interlocal entity, created pursuant to Title 11, Chapter 13, Interlocal Cooperation

1906 Act, that is responsible for providing indigent defense services according to the terms of an
1907 agreement between a county, city, or town.

1908 (10) "Indigent individual" means:

1909 (a) a minor who is:

1910 (i) arrested and admitted into detention for an offense under Section 78A-6-103;

1911 (ii) charged by petition or information in the juvenile or district court; or

1912 (iii) described in this Subsection (9)(a), who is appealing an adjudication or other final
1913 court action; and

1914 (b) an individual listed in Subsection 78B-22-201(1) who is found indigent pursuant to
1915 Section 78B-22-202.

1916 (11) "Minor" means the same as that term is defined in Section 80-1-102.

1917 (12) "Office" means the Office of Indigent Defense Services created in Section
1918 78B-22-451.

1919 (13) "Participating county" means a county that complies with this chapter for
1920 participation in the Indigent Aggravated Murder Defense [Trust] Fund as provided in Sections
1921 78B-22-702 and 78B-22-703.

1922 Section 34. Section 78B-22-404 is amended to read:

1923 **78B-22-404. Powers and duties of the commission.**

1924 (1) The commission shall:

1925 (a) adopt core principles for an indigent defense system to ensure the effective
1926 representation of indigent individuals consistent with the requirements of the United States

1927 Constitution, the Utah Constitution, and the Utah Code, which principles at a minimum shall
1928 address the following:

1929 (i) an indigent defense system shall ensure that in providing indigent defense services:

1930 (A) an indigent individual receives conflict-free indigent defense services; and

1931 (B) there is a separate contract for each type of indigent defense service; and

1932 (ii) an indigent defense system shall ensure an indigent defense service provider has:

1933 (A) the ability to exercise independent judgment without fear of retaliation and is free

1934 to represent an indigent individual based on the indigent defense service provider's own
1935 independent judgment;

1936 (B) adequate access to indigent defense resources;

1937 (C) the ability to provide representation to accused individuals in criminal cases at the
1938 critical stages of proceedings, and at all stages to indigent individuals in juvenile delinquency
1939 and child welfare proceedings;

1940 (D) a workload that allows for sufficient time to meet with clients, investigate cases,
1941 file appropriate documents with the courts, and otherwise provide effective assistance of
1942 counsel to each client;

1943 (E) adequate compensation without financial disincentives;

1944 (F) appropriate experience or training in the area for which the indigent defense service
1945 provider is representing indigent individuals;

1946 (G) compensation for legal training and education in the areas of the law relevant to the
1947 types of cases for which the indigent defense service provider is representing indigent
1948 individuals; and

1949 (H) the ability to meet the obligations of the Utah Rules of Professional Conduct,
1950 including expectations on client communications and managing conflicts of interest;

1951 (b) encourage and aid indigent defense systems in the state in the regionalization of
1952 indigent defense services to provide for effective and efficient representation to the indigent
1953 individuals;

1954 (c) emphasize the importance of ensuring constitutionally effective indigent defense
1955 services;

1956 (d) encourage members of the judiciary to provide input regarding the delivery of
1957 indigent defense services; and

1958 (e) oversee individuals and entities involved in providing indigent defense services.

1959 (2) The commission may:

1960 (a) make rules in accordance with Title 63G, Chapter 3, Utah Administrative
1961 Rulemaking Act, to carry out the commission's duties under this part;

1962 (b) assign duties related to indigent defense services to the office to assist the
1963 commission with the commission's statutory duties;

1964 (c) request supplemental appropriations from the Legislature to address a deficit in the
1965 Indigent Inmate [~~Trust~~] Fund created in Section 78B-22-455; and

1966 (d) request supplemental appropriations from the Legislature to address a deficit in the
1967 Child Welfare Parental Representation Fund created in Section 78B-22-804.

1968 Section 35. Section 78B-22-454 is amended to read:

1969 **78B-22-454. Defense of indigent inmates.**

1970 (1) The office shall pay for indigent defense services for indigent inmates from the
1971 Indigent Inmate [~~Trust~~] Fund created in Section 78B-22-455.

1972 (2) A contract under this part shall ensure that indigent defense services are provided in
1973 a manner consistent with the core principles described in Section 78B-22-404.

1974 (3) The county attorney or district attorney of a county of the third, fourth, fifth, or
1975 sixth class shall function as the prosecuting entity.

1976 (4) (a) A county of the third, fourth, fifth, or sixth class where a state prison is located
1977 may impose an additional property tax levy by ordinance at .0001 per dollar of taxable value in
1978 the county.

1979 (b) If the county governing body imposes the additional property tax levy by ordinance,
1980 the revenue shall be deposited into the Indigent Inmate [~~Trust~~] Fund as provided in Section
1981 78B-22-455 to fund the purposes of this part.

1982 (c) Upon notification that the fund has reached the amount specified in Subsection
1983 78B-22-455(6), a county shall deposit revenue derived from the property tax levy after the
1984 county receives the notice into a county account used exclusively to provide indigent defense
1985 services.

1986 (d) A county that chooses not to impose the additional levy by ordinance may not
1987 receive any benefit from the Indigent Inmate [~~Trust~~] Fund.

1988 Section 36. Section 78B-22-455 is amended to read:

1989 **78B-22-455. Indigent Inmate Fund.**

1990 (1) There is created a [~~private-purpose trust~~] custodial fund known as the "Indigent
1991 Inmate [~~Trust~~] Fund" to be disbursed by the office in accordance with contracts entered into
1992 under Subsection 78B-22-452(1)(g).

1993 (2) Money deposited into this [~~trust~~] fund shall only be used:

1994 (a) to pay indigent defense services for an indigent inmate who:

1995 (i) is incarcerated in a state prison located in a county of the third, fourth, fifth, or sixth
1996 class as defined in Section 17-50-501;

1997 (ii) is charged with having committed a crime within that state prison; and

1998 (iii) has been appointed counsel in accordance with Section 78B-22-203; and

1999 (b) to cover costs of administering the Indigent Inmate [~~Trust~~] Fund.

2000 (3) The [~~trust~~] fund consists of:

2001 (a) proceeds received from counties that impose the additional tax levy by ordinance
2002 under Subsection 78B-22-454(4), which shall be the total county obligation for payment of
2003 costs listed in Subsection (2) for defense services for indigent inmates;

2004 (b) appropriations made to the fund by the Legislature; and

2005 (c) interest and earnings from the investment of fund money.

2006 (4) Fund money shall be invested by the state treasurer with the earnings and interest
2007 accruing to the fund.

2008 (5) (a) In any calendar year in which the fund has insufficient funding, or is projected
2009 to have insufficient funding, the commission shall request a supplemental appropriation from
2010 the Legislature in the following general session to provide sufficient funding.

2011 (b) The state shall pay any or all of the reasonable and necessary money to provide
2012 sufficient funding into the Indigent Inmate [~~Trust~~] Fund.

2013 (6) The fund is capped at \$1,000,000.

2014 (7) The office shall notify the contributing counties when the fund approaches
2015 \$1,000,000 and provide each county with the amount of the balance in the fund.

2016 (8) Upon notification by the office that the fund is near the limit imposed in Subsection
2017 (6), the counties may contribute enough money to enable the fund to reach \$1,000,000 and

2018 discontinue contributions until notified by the office that the balance has fallen below
2019 \$1,000,000, at which time counties that meet the requirements of Section 78B-22-454 shall
2020 resume contributions.

2021 Section 37. Section 78B-22-501 is amended to read:

2022 **78B-22-501. Indigent Defense Funds Board -- Members -- Administrative**
2023 **support.**

2024 (1) As used in this part, "fund" means the Indigent Aggravated Murder Defense [Trust]
2025 Fund created in Section 78B-22-701.

2026 (2) There is created the Indigent Defense Funds Board within the Division of Finance.

2027 (3) The board is composed of the following nine members:

2028 (a) two members who are current commissioners or county executives of participating
2029 counties appointed by the board of directors of the Utah Association of Counties;

2030 (b) one member at large appointed by the board of directors of the Utah Association of
2031 Counties;

2032 (c) two members who are current county attorneys of participating counties appointed
2033 by the Utah Prosecution Council;

2034 (d) the director of the Division of Finance or the director's designee;

2035 (e) one member appointed by the Administrative Office of the Courts; and

2036 (f) two members who are private attorneys engaged in or familiar with the criminal
2037 defense practice appointed by the members of the board listed in Subsections (3)(a) through
2038 (e).

2039 (4) Members appointed under Subsection (3)(a), (b), (c), or (f) shall serve four-year
2040 terms.

2041 (5) A vacancy is created if a member appointed under:

2042 (a) Subsection (3)(a) no longer serves as a county commissioner or county executive;

2043 or

2044 (b) Subsection (3)(c) no longer serves as a county attorney.

2045 (6) If a vacancy occurs in the membership for any reason, a replacement shall be

2046 appointed for the remaining unexpired term in the same manner as the original appointment.

2047 (7) The Division of Finance may provide administrative support and may seek payment
2048 for the costs or the board may contract for administrative support to be paid from the fund.

2049 (8) A member may not receive compensation or benefits for the member's service, but
2050 may receive per diem and travel expenses in accordance with:

2051 (a) Section 63A-3-106;

2052 (b) Section 63A-3-107; and

2053 (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
2054 63A-3-107.

2055 (9) The fund shall pay per diem and expenses for board members.

2056 (10) Five members shall constitute a quorum and, if a quorum is present, the action of
2057 a majority of the members present shall constitute the action of the board.

2058 Section 38. Section 78B-22-701 is amended to read:

2059 **Part 7. Indigent Aggravated Murder Defense Fund**

2060 **78B-22-701. Establishment of Indigent Aggravated Murder Defense Fund -- Use**
2061 **of fund -- Compensation for indigent legal defense from fund.**

2062 (1) For purposes of this part, "fund" means the Indigent Aggravated Murder Defense
2063 [~~Trust~~] Fund.

2064 (2) (a) There is established a [~~private-purpose trust~~] custodial fund known as the
2065 "Indigent Aggravated Murder Defense [~~Trust~~] Fund."

2066 (b) The Division of Finance shall disburse money from the fund at the direction of the
2067 board and subject to this chapter.

2068 (3) The fund consists of:

2069 (a) money received from participating counties as provided in Sections 78B-22-702
2070 and 78B-22-703;

2071 (b) appropriations made to the fund by the Legislature as provided in Section
2072 78B-22-703; and

2073 (c) interest and earnings from the investment of fund money.

2074 (4) The state treasurer shall invest fund money with the earnings and interest accruing
2075 to the fund.

2076 (5) The fund shall be used to assist participating counties with financial resources, as
2077 provided in Subsection (6), to fulfill their constitutional and statutory mandates for the
2078 provision of an adequate defense for indigent individuals prosecuted for the violation of state
2079 laws in cases involving aggravated murder.

2080 (6) Money allocated to or deposited in this fund shall be used only:

2081 (a) to reimburse participating counties for expenditures made for an attorney appointed
2082 to represent an indigent individual, other than a state inmate in a state prison, prosecuted for
2083 aggravated murder in a participating county; and

2084 (b) for administrative costs pursuant to Section [78B-22-501](#).

2085 **Section 39. Repealer.**

2086 This bill repeals:

2087 Section [26-63-101](#), **Title.**

2088 Section [26-63-102](#), **Definitions.**

2089 Section [26-63-201](#), **Creation.**

2090 Section [26-63-202](#), **Department duties.**

2091 Section [26-63-203](#), **Nurse home visiting program.**

2092 Section [26-63-204](#), **Service providers.**

2093 Section [26-63-301](#), **Pay-for-success contract -- Success payments -- Outcome**
2094 **measures.**

2095 Section [26-63-302](#), **Performance outcome measures.**

2096 Section [26-63-303](#), **Independent evaluator.**

2097 Section [26-63-401](#), **Pilot phase.**

2098 Section [26-63-402](#), **Implementation phase.**

2099 Section [26-63-403](#), **Study and expansion phase.**

2100 Section [26-63-501](#), **Reporting requirement.**

2101 Section [26-63-502](#), **Medicaid waiver.**

- 2102 Section **26-63-503**, **Limited liability.**
- 2103 Section **26-63-504**, **Repeal date.**
- 2104 Section **26-63-601**, **Nurse Home Visiting Restricted Account.**
- 2105 Section **62A-1-119**, **Respite Care Assistance Fund -- Use of money -- Restrictions.**
- 2106 Section **63A-12-109**, **State Archives Fund created -- Donations -- Use of money --**
- 2107 **Reporting.**
- 2108 Section **63C-4a-405**, **Public Lands Litigation Expendable Special Revenue Fund --**
- 2109 **Creation -- Source of funds -- Use of funds -- Reports.**
- 2110 Section **71-14-101**, **Title.**
- 2111 Section **71-14-102**, **Restricted Account.**
- 2112 Section **76-7-317.1**, **Abortion Litigation Account.**
- 2113 Section 40. **Revisor instructions.**
- 2114 The Legislature intends that the Office of Legislative Research and General Counsel, in
- 2115 preparing the Utah Code database for publication, on May 4, 2022, replace "Petroleum Storage
- 2116 Tank Trust Fund" with "Petroleum Storage Tank Fund" in any new language added to the Utah
- 2117 Code by legislation passed during the 2022 General Session.